

# MEDIUM TERM REVENUE AND EXPENDITURE FRAMEWORK 2012/2013 – 2014/2015

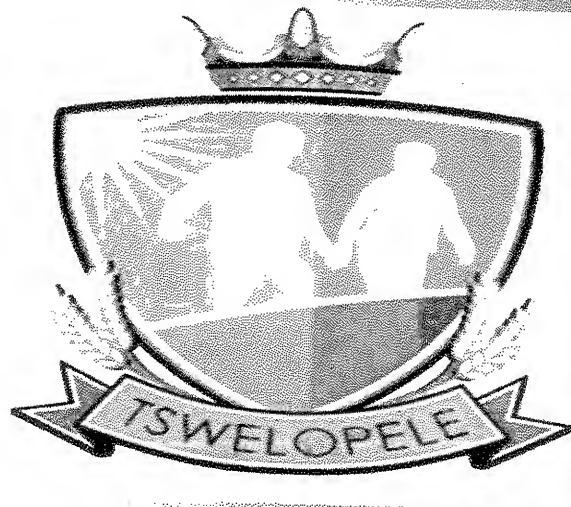


TSWELOPELE LOCAL  
MUNICIPALITY- FS 183  
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29-Mar-12



## TABLE OF CONTENTS

CONTENTS	PAGE NUMBER
<b>PART 1 ANNUAL BUDGET</b>	
1. Mayoral Budget Speech	2 - 4
2. Budget Resolutions	5 - 7
3. Executive Summary	8 - 10
4. Annual Budget Tables	11 - 28
<b>PART 2 – SUPPORTING DOCUMENTATION</b>	
1. Overview of annual budget process	29
2. Overview of alignment of annual budget with IDP	29
3. Overview of budget related policies	29
4. Overview of budget assumptions	30
5. Overview of budget funding	30
6. Expenditure on allocations and grant programmes	31
7. Allocations of grants made by the municipality	32
8. Councillor and board members allowance and employee benefits	32
9. Monthly target for revenue, expenditure and cash flow	32
10. Contracts having future budgetary implications	32
11. Capital Expenditure details	32
12. Other supporting documents	
a. Supporting Tables	33 - 70
13. Municipal manager's quality certificate	71

## **PART 1 – ANNUAL BUDGET**

### **1. Mayoral Budget Speech**

## **TSWELOPELE LOCAL MUNICIPALITY**

### **BUDGET SPEECH**

**BY**

**MAYOR MS. M MATHIBE**

**DATE: 28 MARCH 2012**

Speaker

Councillors

Members of the alliance

All protocol observed

Good Morning;

Today presents yet another opportunity to the Council to make a commitment to people of Tswelopele for continued service delivery with the intention of improving the lives of our people. The presentation of this draft budget this year is a special one for many reasons, it is the first budget that the newly elected council will be tabling; furthermore it is the budget that council wants community to be involved in, after the tabling of this year's Budget it is the responsibility of council to embark on a community participation processes, this is done in accordance to section 23 of Municipal Finance Management Act, Act 56 of 2003, and Chapter 4 of Municipal Systems act, act 32 of 2000, this will promote accountability to our communities, I will like to mention to you Madam Speaker that this processes will not be done solely for compliance purposes but to take into consideration the views and needs of the people of Tswelopele Local Municipality, because working together we can do more.

As council of Tswelopele Local Municipality we undertake to:

- Transform the economy to create decent jobs and sustainable livelihoods
- Implement a comprehensive local development strategy
- Implement a comprehensive strategy to fight crime within the Community

Tswelopele Local Municipality has over the years won different accolades for good governance and for being the greenest Municipality in the Free State Province; among the achievements over the past year are the following:

- Unqualified reports for three consecutive years
- Awarded the Ambassadorship for clean audit and clean city
- Cleanest Municipality Awards in the Free State for three consecutive years.
- Award for Institutional Arrangement in Vuna Awards,
- Recognition for effective Financial Management,
- Good Governance and Public Participation.
- Vuna Awards in the Free State.
- Price money of R 2.5 million for coming second in National Green Municipal Awards.

The above clearly indicates that our predecessor and the current Councillors have the best interests of the community of Tswelopele at heart.

However it should be brought to the attention of the house that the he greatest challenge of all times has been the depleting resources against rising needs of our communities, and as we table this budget unpopular decisions were made; that is, we are planning to increase the tariffs for all 3 of the services, refuse by 5%, sewerage by 5% and Electricity by 11.03%. Every year the Municipality embarks on indigent registration, because as council we acknowledge the fact that most of the people in our community are poor, however it should be noted that even though most of the people of Tswelopele Local Municipality are unemployed, should they fail to register for indigent it must be categorically stated that Tswelopele Local Municipality shall without fear and favor enforce the credit control policy without any exceptions.

Honourable Speaker, today we are tabling before this house a budget totalling 105 683 000, of course it is not one of those big budgets which afford the representatives of the people to easily meet people's expectation. Be that as it may, we will; succeed in ensuring that the poor masses of our people receive services meant to improve their lives.

This is people's budget. In this budget priority is given to infrastructure development, basic services, poverty eradication and deepening democracy through effective participatory democracy. We have allocated a total of R 35 571 000 for infrastructure development for the next fiscal year.

Total operating budget is R 106 292 491, and 65% of revenue is from Government Grants, this is an indication that the Municipality cannot survive on its own.

In drawing up this budget, we were mindful of a dire need that is presented by socio economic situation of the people of Tswelopele. We therefore carefully relooked at the budget and cut where we could so that we could fund special programmes, in order to develop the livelihood of the community of Tswelopele; the special programmes included in the budget are the following

► HIV/ AIDS Programs      R 70 000

- ▶ OR Tambo Games        R 350 000
- ▶ Poverty Alleviation Program        R 44 200
- ▶ Pauper Funerals R 186 340

The above programs are an indication again that the council of Tswelopele are dedicated in serving the needs of the community, and I say again Madam Speaker that this is our people's budget.

In conclusion, let me quote from the book, Capitalist Nigger, "You cannot let somebody's hatred or dislike deter you from your dream. Their dream is not your dream. See yourself as a warrior and not a victim, a predator and not a prey"

I table before council the draft budget of Tswelopele Local Municipality.

I Thank You

## PART 1 – ANNUAL BUDGET

### BUDGET RESOLUTIONS

#### SCMM 4 - 28/03/2012

#### TABLING OF THE DRAFT ANNUAL BUDGET: FINANCIAL BUDGET 2012 / 2013

- Annexure Page A: Draft Operational Budget 2012 / 2013
- Annexure Page B: Draft Capital Budget 2012 / 2013
- Annexure Page C: Draft Tariff List 2012 / 2013

**BACKGROUND:** Chapter 4 of the Municipal Finance Management Act, Act 56 of 2003, refers to Municipal Budgets.

Section 16 of the of the Municipal Finance Management Act, Act 56 of 2003, determines as follows:

#### **“16. ANNUAL BUDGETS**

- [1] The Council of a municipality must for each financial year approve an annual budget for the municipality before the start of that financial year.
- [2] In order for a municipality to comply with subsection [1], the mayor of the municipality must table the annual budget at a council meeting at least 90 days before the start of the budget year.
- [3] Subsection [1] does not preclude the appropriation of money for capital expenditure for a period not exceeding three financial years, provided a separate appropriation is made for each other of those financial years.”

Section 24 of the Municipal Finance Management Act, Act 56 of 2003, determines as follows:

#### **“24. APPROVAL OF ANNUAL BUDGETS**

- [1] The municipal council must at least 30 days before the start of the budget year consider approval of the annual budget.
- [2] An annual budget -
  - [a] must be approved before the start of the budget year;
  - [b] is approved by the adoption by the council of a resolution referred to in section 17 [3][a][i]; and
  - [c] must be approved together with the adoption of resolution as may be necessary -
    - [i] imposing any municipal tax for the budget year;
    - [ii] setting any municipal tariffs for the budget year;

- [iii] approving measurable performance objectives for revenue from each source and for each vote in the budget
  - [iv] approving any changes to the municipality's integrated development plan; and
  - [v] any changes to the municipality's budget-related policies.
- [3] The accounting officer of a municipality must submit an approved annual budget to the National Treasury and relevant provincial treasury."

We refer council to circular 51 and 59 as issued by National Treasury. Paragraph 4.2 states as follows:

**"4.2 Mayor's discretionary funds and similar discretionary budget allocations**

It has been observed that many municipal budgets contain sub-votes or allocations to "Mayoral Discretionary Funds", "Special Projects", "Special Events" or similar discretionary type funds.

National Treasury regards these types of allocations as a bad practice because:

- ♦ It is not clear how they are aligned to the constitutional requirement that municipalities structure their budgeting and planning processes to give priority to the basic needs of the community, and to promote the social and economic development of the community [see section 153 [a] of the Constitution];
- ♦ They do not provide for the appropriation of funds for the purposes of a department or functional area of the municipality [see the definition of 'vote' in section 1 of the MAMA];

- 3 -

[SCMM 4 - 28/03/2012 continues]

- ♦ They undermine the budget consultation processes since the intended use of the funds is not transparently reflected in the tabled budget; and
- ♦ There is a risk that they may be abused for personal gain or to improperly benefit another person or organisation.

Therefore National Treasury discourages allocations of this nature. Good budget practice requires that a municipal budget should transparently indicate the purpose and areas where municipal funds [i.e public funds] are to be allocated. These kinds of discretionary funds immediately raise public suspicions of impropriety and corruption. In terms of section 52 [a] of the MFMA the Mayor "must provide general political guidance over the fiscal and financial affairs of the municipality". The Mayor, therefore, provides direct input into the budget. If this is the case, why does the Mayor require a 'discretionary / personal slush fund'?

Section 17 [3][b] of the MFMA requires that when an annual budget is tabled it must be accompanied by "measurable performance objectives ... for each vote in the budget." What measurable performance objectives can be set in relation to these funds given that their use is at the discretion of the Mayor? This means the transparent and effective use of these funds cannot be monitored and assessed by the council and the public.

National Treasury notes that section 17 [3][j] of the MFMA requires that when an annual budget is tabled it must be accompanied by "particulars of any proposed allocations or grants by the municipality to ... [iv] any organisations or bodies referred to in section 67 [1]". The aim of this provision is to ensure that all proposed allocations or grants are presented transparently in the budget documentation that is tabled for public consultation and council approval, as well as for budget management and monitoring purposes. *Any allocations or grants made to organisations or bodies that are not reflected in a municipality's budget or adjustments budget must be regarded as unauthorised expenditure because they are "[f] a grant by the municipality otherwise than in accordance with this Act" [see definition of unauthorised expenditure in section 1 of the MFMA].*

National Treasury further notes that section 67 of the MFMA only allows funds to be transferred to 'an organisation or body' and not to an individual. *Any allocations or grants to individuals, other than in terms of the municipality's indigent policy or bursary scheme, must be regarded as irregular expenditure because they are expenditure not in accordance with a requirement of the MFMA.*

National Treasury and provincial treasuries will exercise close oversight of all discretionary type allocations in municipal budgets. If there are any concerns about the use of these funds, section 74 of the MFMA will be used to interrogate their use.

In the budget we included a tariff of 11.03 % for electricity and a 10 % increase for both sewerage and refuse removal.

**LEGAL IMPLICATIONS:** Conditions as set out in applicable legislation must be adhered to.

**FINANCIAL IMPLICATIONS:** Councillors or officials, as the case may be, will be held liable for costs resulting from unauthorised, irregular or fruitless and wasteful expenditure in terms of section 32 of the Municipal Finance Management Act, 2003.

**PERSONNEL RECOMMENDATION:** The final budget for the 2012 / 2013 financial year must be approved by council before or on 31 May 2012.

- 4 -

[SCMM 4 - 28/03/2012 continues]

In the meantime, we recommend as follows:

**A. Draft Operational Budget**

1. The accounting officer and the chief financial officer submit a operational budget to council to the amounts of:



Income R 105 682 711

Expenditure R 108 178 513

Surplus [Deficit] [R 2 459 800]

Expenditure includes Non-cash items (Bad Debts) of R 2 500 500

2. RECOMMENDED that Council approve the draft operational budget as submitted.

**B. Draft Capital Budget**

1. A draft capital budget to the amount of R 35 571 000 is submitted.
2. The budget is financed as follows:

MIG	R 30 415 000
Dept. Sports, Arts & Culture	R 3 000 000
CRR	R 2 156 000
<b>Total:</b>	<b>R 35 571 000</b>

3. RECOMMENDED that Council approve the draft capital budget as submitted.

**C. Draft Tariff List**

1. The draft 2012 / 2013 tariff list is submitted.
2. RECOMMENDED that council approve the draft tariff list as submitted.

SUPPORTED: Municipal Manager / Chief Financial Officer

**CERTIFIED AS A TRUE EXTRACT**

**NAME : SS RABANYE**

**DESIGNATION : EXECUTIVE MANAGER CORPORATE SERVICES**

## PART 1 – ANNUAL BUDGET

### EXECUTIVE SUMMARY

Tswelopele local municipality budget process started in August 2011, when the council of the municipality approved budget timelines as required by legislation.

Tswelopele local municipality vastly depends on grants from national government as almost 70% of its revenue is made up of equitable shares and some other grants, i.e. Financial management grant, municipal systems improvement grant, Lejweleputswa district municipality grant, and a grant from Public works.

Table SA 19 on the municipality annual budget tables clearly distinguishes between all this different allocations, total operating grant allocated to Tswelopele local municipality is R 68 940 000 (Including a grant from public works)

Tswelopele local municipality budgeted for only one capital project in this fiscal year, because on its own the municipality does not have a financial muscle to initiate and complete the project, the budgeted project is the construction of sewerage network in Phahameng, Bultfontein, the current sewerage network in Phahameng cannot cope with the current capacity and therefore the municipality found it fit to construct another sewerage network, the funding is entirely from Municipal Improvement Grant (MIG), the project will run for three (3) years, and the total value is R 65 million, the budget for 2010/11 is R 36 844 000

The municipality has 12 000 households of which over 70% are poor, currently the outstanding debtors of the municipality are standing at R 40 million, and the municipality decided not to increase rates and taxes as this will impact negatively on the livelihoods of the community of the municipality, National energy regulator of South Africa (NERSA) advised municipality to use inclining method on increasing their tariffs, however because of the level of poverty in the municipality, the municipality applied for 11.03% increase in electricity tariff increases.

Tswelopele local municipality has achieved 5 unqualified audit opinion in the last 6 financial years, the latest financial statements of the municipality were prepared in accordance with the principles of Generally Recognised Accounting Practices, the municipality did not fully comply with the GRAP provision particularly on GRAP 17, however the municipality is in the process of compiling its annual financial statements that are fully GRAP compliant in 2010/11 financial year. This is one of the projects in the Municipality integrated development plan.

With the help of Cooperative Governance and Traditional Affairs (COGTA), Tswelopele local municipality prepared the municipal turn-around strategy which was approved in March 2010, the MTAS was also incorporated in the municipal IDP (Attached as Annexure A – MTAS)

The municipality aligned its budget to the national and provincial priorities, mentioned below are some of the National and Provincial priorities:

#### ▣ National Priorities

- ▣ Increase access to basic services
- ▣ Improve provision of health care
- ▣ Sustainable employment growth through increased public investment spending
- ▣ Enhance quality of education

#### ▣ Provincial priorities

- ▣ Fighting Poverty

- Reduce Crime
- Implementing a comprehensive response to HIV and Aids

Tswelopele local Municipality prepared its budget with all this priorities in mind, e.g.

- National and Provincial Priority - Improve provision of health care  
In the IDP of the municipality - Provision for new clinic is made - Funding from department of Health
- Sustainable employment - 2008/09 Fin year - over 700 jobs were created through MIG projects; Tswelopele Local Municipality budgeted R 36 844 000 for sewerage network in Phahameng - Over 100 jobs to be created for 3 years
- Provincial priority
  - Fighting Poverty
    - Provision is made in 2012/113 budget for poverty alleviation

Currently the municipality has eradicated all the buckets in its jurisdiction and all households have access to water, mentioned below is the progress made to address any backlogs in the municipality:

- All households have access to water and sanitation
- All households are connected to public sewerage network
- 856 Stands in Phahameng without Electricity and 564 Stands in Tikwana without electricity (Municipality has engaged ESKOM on this matter)
- 1 401 New households with no access to sanitation [837 Phahameng, 499 Tikwana and 65 Hoopstad] (Application has been made to MIG to assist with funding)
- 3 500 Erven in Tikwana with no water meters (Application is made to MIG and DWA to address this)

**FS183 Tswelopele - Table A1 Budget Summary**

Description	2008/9	2009/10	2010/11	Current Year 2011/12				2012/13 Medium Term Revenue & Expenditure Framework		
R thousands	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2012/13	Budget Year +1 2013/14	Budget Year +2 2014/15
<b>Financial Performance</b>										
Property rates	3,207	4,582	5,068	10,368	10,368	10,368	10,368	10,368	10,368	10,368
Service charges	20,187	21,720	24,897	25,538	25,530	25,530	25,530	27,816	30,377	34,304
Investment revenue	1,684	724	738	510	610	610	610	660	726	799
Transfers recognised - operational	56,698	64,558	65,077	54,931	53,911	53,911	53,911	65,331	69,322	75,533
Other own revenue	1,729	15,593	2,756	13,877	1,465	1,465	1,465	1,507	1,557	1,617
<b>Total Revenue (excluding capital transfers and contributions)</b>	<b>83,505</b>	<b>107,177</b>	<b>98,535</b>	<b>105,225</b>	<b>91,885</b>	<b>91,885</b>	<b>91,885</b>	<b>105,683</b>	<b>112,350</b>	<b>122,621</b>
Employee costs	21,936	26,748	30,782	32,659	34,119	34,119	34,119	37,840	41,659	45,831
Remuneration of councillors	3,089	2,848	3,723	3,449	3,449	3,449	3,449	4,877	5,365	5,902
Depreciation & asset impairment	-	-	30,802	-	-	-	-	-	-	-
Finance charges	2,163	1,711	2,060	2,034	2,350	2,350	2,350	2,346	394	2,347
Materials and bulk purchases	10,404	14,725	17,647	17,242	17,242	17,242	17,242	19,736	22,595	25,872
Transfers and grants	2,631	2,176	-	-	-	-	-	5,257	-	-
Other expenditure	17,307	22,326	28,595	45,739	37,311	37,311	37,311	38,078	45,919	50,453
<b>Total Expenditure</b>	<b>57,531</b>	<b>70,534</b>	<b>113,608</b>	<b>101,124</b>	<b>94,472</b>	<b>94,472</b>	<b>94,472</b>	<b>108,133</b>	<b>115,932</b>	<b>130,405</b>
<b>Surplus/(Deficit)</b>	<b>25,974</b>	<b>36,643</b>	<b>(15,073)</b>	<b>4,101</b>	<b>(2,587)</b>	<b>(2,587)</b>	<b>(2,587)</b>	<b>(2,451)</b>	<b>(3,582)</b>	<b>(7,785)</b>
Transfers recognised - capital	-	-	-	-	-	-	-	-	-	-
Contributions recognised - capital & contributed assets	-	-	-	-	-	-	-	-	-	-
<b>Surplus/(Deficit) after capital transfers &amp; contributions</b>	<b>25,974</b>	<b>36,643</b>	<b>(15,073)</b>	<b>4,101</b>	<b>(2,587)</b>	<b>(2,587)</b>	<b>(2,587)</b>	<b>(2,451)</b>	<b>(3,582)</b>	<b>(7,785)</b>
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-
<b>Surplus/(Deficit) for the year</b>	<b>25,974</b>	<b>36,643</b>	<b>(15,073)</b>	<b>4,101</b>	<b>(2,587)</b>	<b>(2,587)</b>	<b>(2,587)</b>	<b>(2,451)</b>	<b>(3,582)</b>	<b>(7,785)</b>
<b>Capital expenditure &amp; funds sources</b>										
<b>Capital expenditure</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>35,571</b>	<b>32,088</b>	<b>33,861</b>
Transfers recognised - capital	-	-	-	-	-	-	-	33,415	32,088	33,861
Public contributions & donations	-	-	-	-	-	-	-	-	-	-
Borrowing	-	-	-	-	-	-	-	-	-	-
Internally generated funds	-	-	-	-	-	-	-	2,156	-	-
<b>Total sources of capital funds</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>35,571</b>	<b>32,088</b>	<b>33,861</b>
<b>Financial position</b>										
Total current assets	14,149	21,446	19,455	21,950	24,451	26,951	26,951	31,962	34,519	37,158
Total non current assets	227,970	486,346	470,099	532,121	532,121	532,121	532,121	567,692	599,781	633,642
Total current liabilities	21,600	24,701	20,907	20,907	20,907	20,907	20,907	20,907	20,907	20,907
Total non current liabilities	17,179	17,293	17,922	17,922	17,922	17,922	17,922	17,922	17,922	17,922
Community wealth/Equity	203,340	465,799	450,726	515,243	517,743	520,244	520,244	560,816	595,470	631,971
<b>Cash flows</b>										
Net cash from (used) operating	24,726	6,390	13,748	33,857	24,674	24,674	24,674	15,423	13,677	6,908
Net cash from (used) investing	(45,039)	(992)	(13,983)	(62,022)	(62,022)	(62,022)	(62,022)	(35,571)	(32,088)	(33,861)
Net cash from (used) financing	478	241	(1,044)	(1,044)	(1,044)	(1,044)	(1,044)	(1,044)	(1,044)	(1,044)
<b>Cash/cash equivalents at the year end</b>	<b>3,466</b>	<b>9,104</b>	<b>7,825</b>	<b>(21,384)</b>	<b>(30,567)</b>	<b>(30,567)</b>	<b>(30,567)</b>	<b>(51,760)</b>	<b>(71,215)</b>	<b>(99,213)</b>
<b>Cash backing/surplus reconciliation</b>										
Cash and investments available	3,678	9,317	8,037	8,037	8,037	8,037	8,037	8,037	8,037	8,037
Application of cash and investments	4,009	5,207	(4,735)	(2,090)	(8,079)	(11,507)	(11,507)	(19,952)	(31,374)	(36,457)
<b>Balance - surplus (shortfall)</b>	<b>(330)</b>	<b>4,110</b>	<b>12,773</b>	<b>10,128</b>	<b>16,117</b>	<b>19,545</b>	<b>19,545</b>	<b>27,990</b>	<b>39,412</b>	<b>44,495</b>
<b>Asset management</b>										
Asset register summary (WDV)	5,262	13,561	14,133	14,133	14,133	14,133	14,133	14,133	14,133	14,133
Depreciation & asset impairment	-	-	30,802	-	-	-	-	-	-	-
Renewal of Existing Assets	-	-	-	-	-	-	-	-	-	-
Repairs and Maintenance	9,724	3,312	3,789	4,094	4,094	4,094	7,962	7,962	8,546	9,402
<b>Free services</b>										
Cost of Free Basic Services provided	-	-	-	-	-	-	-	-	-	-
Revenue cost of free services provided	-	-	-	-	-	-	-	-	-	-
<b>Households below minimum service level</b>										
Water:	-	-	-	-	-	-	-	-	-	-
Sanitation/sewerage:	-	-	-	-	-	-	-	-	-	-
Energy:	-	-	-	-	-	-	-	-	-	-
Refuse:	-	-	-	-	-	-	-	-	-	-

FS183 Tswelopele - Table A2 Budgeted Financial Performance (revenue and expenditure by standard classification)

Standard Classification Description	Ref	2008/9	2009/10	2010/11	Current Year 2011/12			2012/13 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2012/13	Budget Year +1 2013/14	Budget Year +2 2014/15
<b>R thousand</b>	<b>1</b>									
<b>Revenue - Standard</b>										
<b>Governance and administration</b>		45,301	46,210	25,814	22,589	11,906	11,906	19,829	19,728	21,312
Executive and council		2,244	3,614	769	1,441	1,444	1,444	2,857	2,098	2,674
Budget and treasury office		42,562	40,431	23,481	17,759	9,772	9,772	16,272	16,919	17,915
Corporate services		494	2,165	1,565	3,389	690	690	700	711	723
<b>Community and public safety</b>		1,758	776	3,669	4,401	4,722	4,722	4,621	5,032	5,539
Community and social services		1,749	670	2,187	2,545	2,917	2,917	2,608	2,833	3,117
Sport and recreation		-	-	-	-	-	-	-	-	-
Public safety		9	106	1,482	1,856	1,805	1,805	2,013	2,199	2,421
Housing		-	-	-	-	-	-	-	-	-
Health		-	-	-	-	-	-	-	-	-
<b>Economic and environmental services</b>		115	2,135	82	3,247	252	252	267	293	323
Planning and development		0	0	-	-	-	-	-	-	-
Road transport		115	2,135	82	3,247	252	252	267	293	323
Environmental protection		-	-	-	-	-	-	-	-	-
<b>Trading services</b>		37,208	58,776	70,729	74,988	75,005	75,005	80,966	87,296	95,447
Electricity		12,369	22,711	28,603	32,049	32,066	32,066	35,236	39,089	44,467
Water		6,310	14,209	16,584	17,009	17,009	17,009	18,139	19,121	20,221
Waste water management		12,536	13,328	15,669	16,079	16,079	16,079	16,849	17,746	18,750
Waste management		5,993	8,528	9,873	9,850	9,850	9,850	10,742	11,340	12,009
<b>Other</b>	4	-	-	-	-	-	-	-	-	-
<b>Total Revenue - Standard</b>	2	84,382	107,897	100,294	105,225	91,885	91,885	105,683	112,350	122,621
<b>Expenditure - Standard</b>										
<b>Governance and administration</b>		20,095	51,551	59,940	31,305	32,415	32,415	39,055	41,408	45,704
Executive and council		8,481	36,921	38,749	10,805	11,698	11,698	14,120	14,488	16,302
Budget and treasury office		11,139	14,325	20,984	14,812	15,052	15,052	18,849	20,300	22,119
Corporate services		475	304	207	5,688	5,665	5,665	6,086	6,621	7,283
<b>Community and public safety</b>		5,245	9,035	11,545	10,714	10,470	10,470	11,092	12,186	13,410
Community and social services		5,115	8,516	10,829	8,780	8,578	8,578	8,957	9,852	10,840
Sport and recreation		120	64	86	77	87	87	123	135	148
Public safety		9	454	630	1,856	1,805	1,805	2,013	2,199	2,421
Housing		-	-	-	-	-	-	-	-	-
Health		-	-	-	-	-	-	-	-	-
<b>Economic and environmental services</b>		5,509	8,029	9,195	7,450	7,912	7,912	8,311	9,142	10,057
Planning and development		-	-	-	-	-	-	-	-	-
Road transport		5,509	8,029	9,195	7,450	7,912	7,912	8,311	9,142	10,057
Environmental protection		-	-	-	-	-	-	-	-	-
<b>Trading services</b>		27,679	36,037	34,686	51,655	43,675	43,675	49,675	53,195	61,235
Electricity		11,663	16,999	18,698	20,415	21,507	21,507	23,803	27,069	30,794
Water		4,697	6,893	4,655	13,554	9,551	9,551	10,296	11,321	12,383
Waste water management		6,633	6,841	6,322	10,108	6,776	6,776	8,203	6,762	9,277
Waste management		4,686	5,304	5,010	7,578	5,842	5,842	7,374	8,044	8,781
<b>Other</b>	4	-	-	-	-	-	-	-	-	-
<b>Total Expenditure - Standard</b>	3	58,528	104,651	115,367	101,124	94,472	94,472	108,133	115,932	130,405
<b>Surplus/(Deficit) for the year</b>		25,854	3,246	(15,073)	4,101	(2,587)	(2,587)	(2,451)	(3,582)	(7,785)

**References**

1. Government Finance Statistics Functions and Sub-functions are standardised to assist the compilation of national and international accounts for comparison purposes
2. Total Revenue by standard classification must reconcile to Total Operating Revenue shown in Budgeted Financial Performance (revenue and expenditure)
3. Total Expenditure by Standard Classification must reconcile to Total Operating Expenditure shown in Budgeted Financial Performance (revenue and expenditure)
4. All amounts must be classified under a standard classification (modified GFS). The GFS function 'Other' is only for Abattoirs, Air Transport, Markets and Tourism - and if used must be supported by footnotes. Nothing else may be placed under 'Other'. Assign associate share to relevant classification

FS183 Tswelopele - Table A2 Budgeted Financial Performance (revenue and expenditure by standard classification)

Revenue and Expenditure by Standard Classification										
Standard Classification Description	Ref	2008/9	2009/10	2010/11	Current Year 2011/12			2012/13 Medium Term Revenue & Expenditure Framework		
R thousand	1	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2012/13	Budget Year +1 2013/14	Budget Year +2 2014/15
<b>Revenue - Standard</b>										
<i>Municipal governance and administration</i>		45,301	46,210	25,814	22,589	11,906	11,906	19,829	19,728	21,312
Executive and council		2,244	3,614	769	1,441	1,444	1,444	2,857	2,098	2,674
Mayor and Council		71	783	769	1,441	1,444	1,444	2,857	2,098	2,674
Municipal Manager		2,173	2,831	-	-	-	-	-	-	-
Budget and treasury office		42,562	40,431	23,481	17,759	9,772	9,772	16,272	16,919	17,915
Corporate services		494	2,165	1,565	3,389	690	690	700	711	723
Human Resources		-	-	-	-	-	-	-	-	-
Information Technology		-	-	-	-	-	-	-	-	-
Property Services		494	2,165	1,565	3,389	690	690	110	711	723
Other Admin		-	-	-	-	-	-	590	-	-
<i>Community and public safety</i>		1,758	776	3,669	4,401	4,722	4,722	4,621	5,032	5,539
Community and social services		1,749	670	2,187	2,545	2,917	2,917	2,608	2,833	3,117
Libraries and Archives		580	474	491	435	803	803	519	572	629
Museums & Art Galleries etc		-	-	-	-	-	-	-	-	-
Community halls and Facilities		56	43	1,522	83	68	68	88	97	107
Cemeteries & Crematoriums		-	-	-	147	147	147	165	181	199
Child Care		-	-	-	-	-	-	-	-	-
Aged Care		-	-	-	-	-	-	-	-	-
Other Community		1,113	154	174	1,880	1,899	1,899	1,836	1,984	2,183
Other Social		-	-	-	-	-	-	-	-	-
Sport and recreation		-	-	-	-	-	-	-	-	-
Public safety		9	106	1,482	1,856	1,805	1,805	2,013	2,199	2,421
Police		-	-	-	1,235	1,234	1,234	1,305	1,436	1,581
Fire		9	106	1,482	621	571	571	708	763	840
Civil Defence		-	-	-	-	-	-	-	-	-
Street Lighting		-	-	-	-	-	-	-	-	-
Other		-	-	-	-	-	-	-	-	-
Housing		-	-	-	-	-	-	-	-	-
Health		-	-	-	-	-	-	-	-	-
Clinics		-	-	-	-	-	-	-	-	-
Ambulance		-	-	-	-	-	-	-	-	-
Other		-	-	-	-	-	-	-	-	-
<i>Economic and environmental services</i>		115	2,135	82	3,247	252	252	267	293	323
Planning and development		0	0	-	-	-	-	-	-	-
Economic Development/Planning		-	-	-	-	-	-	-	-	-
Town Planning/Building enforcement		-	-	-	-	-	-	-	-	-
Licensing & Regulation		0	0	-	-	-	-	-	-	-
Road transport		115	2,135	82	3,247	252	252	267	293	323
Roads		115	2,135	82	3,247	252	252	267	293	323
Public Buses		-	-	-	-	-	-	-	-	-
Parking Garages		-	-	-	-	-	-	-	-	-
Vehicle Licensing and Testing		-	-	-	-	-	-	-	-	-
Other		-	-	-	-	-	-	-	-	-
Environmental protection		-	-	-	-	-	-	-	-	-
Pollution Control		-	-	-	-	-	-	-	-	-
Biodiversity & Landscape		-	-	-	-	-	-	-	-	-
Other		-	-	-	-	-	-	-	-	-
<i>Trading services</i>		37,208	58,776	70,729	74,988	75,005	75,005	80,966	87,296	95,447
Electricity		12,369	22,711	28,603	32,049	32,066	32,066	35,236	39,089	44,467
Electricity Distribution		12,369	22,711	28,603	32,049	32,066	32,066	35,236	39,089	44,467
Electricity Generation		-	-	-	-	-	-	-	-	-
Water		6,310	14,209	16,584	17,009	17,009	17,009	18,139	19,121	20,221
Water Distribution		6,310	14,209	16,584	17,009	17,009	17,009	18,139	19,121	20,221
Water Storage		-	-	-	-	-	-	-	-	-
Waste water management		12,536	13,328	15,669	16,079	16,079	16,079	16,849	17,746	18,750
Sewerage		12,536	13,328	15,669	16,079	16,079	16,079	16,849	17,746	18,750
Storm Water Management		-	-	-	-	-	-	-	-	-
Public Toilets		-	-	-	-	-	-	-	-	-
Waste management		5,993	8,528	9,873	9,850	9,850	9,850	10,742	11,340	12,009
Solid Waste		5,993	8,528	9,873	9,850	9,850	9,850	10,742	11,340	12,009
<i>Other</i>		-	-	-	-	-	-	-	-	-
Air Transport		-	-	-	-	-	-	-	-	-
Abattoirs		-	-	-	-	-	-	-	-	-
Tourism		-	-	-	-	-	-	-	-	-
Forestry		-	-	-	-	-	-	-	-	-
Markets		-	-	-	-	-	-	-	-	-
<b>Total Revenue - Standard</b>	<b>2</b>	<b>84,382</b>	<b>107,897</b>	<b>100,294</b>	<b>105,225</b>	<b>91,885</b>	<b>91,885</b>	<b>105,683</b>	<b>112,350</b>	<b>122,621</b>

**Expenditure - Standard**

<b>Municipal governance and administration</b>										
Executive and council	20,095	51,551	59,940	31,305	32,415	32,415	39,055	41,408	45,704	
Mayor and Council	8,481	36,921	38,749	10,805	11,698	11,698	14,120	14,488	16,302	
Municipal Manager	4,950	5,050	8,327	7,200	7,638	7,638	10,334	10,324	11,723	
Budget and treasury office	3,530	31,871	30,423	3,605	4,060	4,060	3,786	4,165	4,580	
Corporate services	11,139	14,325	20,984	14,812	15,052	15,052	18,849	20,300	22,119	
Human Resources	475	304	207	5,688	5,665	5,665	6,086	6,621	7,283	
Information Technology	-	-	-	-	-	-	-	-	-	
Property Services	475	304	207	5,688	5,665	5,665	6,086	6,621	7,283	
Other Admin	-	-	-	-	-	-	-	-	-	
<b>Community and public safety</b>	5,245	9,035	11,545	10,714	10,470	10,470	11,092	12,186	13,410	
Community and social services	5,115	8,516	10,829	8,780	8,578	8,578	8,957	9,852	10,840	
Libraries and Archives	566	425	506	435	435	435	519	572	629	
Museums & Art Galleries etc	-	-	-	-	-	-	-	-	-	
Community halls and Facilities	740	794	855	1,134	1,089	1,089	1,387	1,526	1,679	
Cemeteries & Crematoriums	-	-	-	2,782	2,786	2,786	2,833	3,117	3,429	
Child Care	-	-	-	-	-	-	-	-	-	
Aged Care	-	-	-	-	-	-	-	-	-	
Other Community	3,809	7,298	9,468	4,449	4,269	4,269	4,218	4,637	5,103	
Other Social	-	-	-	-	-	-	-	-	-	
Sport and recreation	120	64	86	77	87	87	123	135	148	
Public safety	9	454	630	1,856	1,805	1,805	2,013	2,199	2,421	
Police	-	-	-	1,235	1,234	1,234	1,305	1,436	1,581	
Fire	9	454	630	621	571	571	708	763	840	
Civil Defence	-	-	-	-	-	-	-	-	-	
Street Lighting	-	-	-	-	-	-	-	-	-	
Other	-	-	-	-	-	-	-	-	-	
Housing	-	-	-	-	-	-	-	-	-	
Health	-	-	-	-	-	-	-	-	-	
Clinics	-	-	-	-	-	-	-	-	-	
Ambulance	-	-	-	-	-	-	-	-	-	
Other	-	-	-	-	-	-	-	-	-	
<b>Economic and environmental services</b>	5,509	8,029	9,195	7,450	7,912	7,912	8,311	9,142	10,057	
Planning and development	-	-	-	-	-	-	-	-	-	
Economic Development/Planning	-	-	-	-	-	-	-	-	-	
Town Planning/Building enforcement	-	-	-	-	-	-	-	-	-	
Licensing & Regulation	-	-	-	-	-	-	-	-	-	
Road transport	5,509	8,029	9,195	7,450	7,912	7,912	8,311	9,142	10,057	
Roads	5,509	8,029	9,195	7,450	7,912	7,912	8,311	9,142	10,057	
Public Buses	-	-	-	-	-	-	-	-	-	
Parking Garages	-	-	-	-	-	-	-	-	-	
Vehicle Licensing and Testing	-	-	-	-	-	-	-	-	-	
Other	-	-	-	-	-	-	-	-	-	
Environmental protection	-	-	-	-	-	-	-	-	-	
Pollution Control	-	-	-	-	-	-	-	-	-	
Biodiversity & Landscape	-	-	-	-	-	-	-	-	-	
Other	-	-	-	-	-	-	-	-	-	
<b>Trading services</b>	27,679	36,037	34,686	51,655	43,675	43,675	49,675	53,195	61,235	
Electricity	11,663	16,999	18,698	20,415	21,507	21,507	23,803	27,069	30,794	
Electricity Distribution	11,663	16,999	18,698	20,415	21,507	21,507	23,803	27,069	30,794	
Electricity Generation	-	-	-	-	-	-	-	-	-	
Water	4,697	6,893	4,655	13,554	9,551	9,551	10,296	11,321	12,383	
Water Distribution	4,697	6,893	4,655	13,554	9,551	9,551	10,296	11,321	12,383	
Water Storage	-	-	-	-	-	-	-	-	-	
Waste water management	6,633	6,841	6,322	10,108	6,776	6,776	8,203	6,762	9,277	
Sewerage	6,633	6,841	6,322	10,108	6,776	6,776	8,203	6,762	9,277	
Storm Water Management	-	-	-	-	-	-	-	-	-	
Public Toilets	-	-	-	-	-	-	-	-	-	
Waste management	4,686	5,304	5,010	7,578	5,842	5,842	7,374	8,044	8,781	
Solid Waste	4,686	5,304	5,010	7,578	5,842	5,842	7,374	8,044	8,781	
<b>Other</b>	-	-	-	-	-	-	-	-	-	
Air Transport	-	-	-	-	-	-	-	-	-	
Abattoirs	-	-	-	-	-	-	-	-	-	
Tourism	-	-	-	-	-	-	-	-	-	
Forestry	-	-	-	-	-	-	-	-	-	
Markets	-	-	-	-	-	-	-	-	-	
<b>Total Expenditure - Standard</b>	3	58,528	104,651	115,367	101,124	94,472	94,472	108,133	115,932	130,405
<b>Surplus/(Deficit) for the year</b>		25,854	3,246	(15,073)	4,101	(2,587)	(2,587)	(2,451)	(3,582)	(7,785)

FS183 Tswelopele - Table A3 Budgeted Financial Performance (revenue and expenditure by municipal vote)

Vote Description	Ref	2008/9	2009/10	2010/11	Current Year 2011/12			2012/13 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2012/13	Budget Year +1 2013/14	Budget Year +2 2014/15
R thousand										
Revenue by Vote										
Vote1 - EXECUTIVE & COUNCIL	1	2,738	5,779	2,333	4,830	2,134	2,134	3,557	2,809	3,397
Vote2 - BUDGET AND TREASURY OFFICE		42,563	40,431	23,481	17,759	9,772	9,772	16,272	16,919	17,915
Vote3 - COMMUNITY & SOCIAL SERVICES		1,749	670	2,187	2,545	2,917	2,917	2,608	2,833	3,117
Vote4 - PUBLIC SAFETY		9	106	1,482	1,856	1,805	1,805	2,013	2,199	2,421
Vote5 - SPORT & RECREATION		-	-	-	-	-	-	-	-	-
Vote6 - WASTE MANAGEMENT		5,993	8,528	9,873	9,850	9,850	9,850	10,742	11,340	12,009
Vote7 - WASTE WATER MANAGEMENT		12,536	13,328	15,669	16,079	16,079	16,079	16,849	17,746	18,750
Vote8 - ROAD TRANSPORT		115	2,135	82	3,247	252	252	267	293	323
Vote 10 - ELECTRICITY		18,679	36,920	45,187	49,058	49,075	49,075	53,375	58,210	64,688
Vote 9 - WATER		-	-	-	-	-	-	-	-	-
VOTE 11 - CORPORATE SERVICES		91	86	213	130	150	150	130	-	-
Example 12 - Vote12		-	-	-	-	-	-	-	-	-
Example 13 - Vote13		-	-	-	-	-	-	-	-	-
Example 14 - Vote14		-	-	-	-	-	-	-	-	-
Example 15 - Vote15		-	-	-	-	-	-	-	-	-
Total Revenue by Vote	2	84,473	107,983	100,507	105,355	92,035	92,035	105,813	112,350	122,621
Expenditure by Vote to be appropriated										
Vote1 - EXECUTIVE & COUNCIL	1	8,956	37,226	38,956	16,493	17,362	17,362	20,205	21,109	23,585
Vote2 - BUDGET AND TREASURY OFFICE		11,139	14,325	20,984	14,812	15,052	15,052	18,849	20,300	22,119
Vote3 - COMMUNITY & SOCIAL SERVICES		5,115	8,516	10,829	8,780	8,578	8,578	8,957	9,852	10,840
Vote4 - PUBLIC SAFETY		9	454	630	1,856	1,805	1,805	2,013	2,199	2,421
Vote5 - SPORT & RECREATION		120	64	86	77	87	87	123	135	148
Vote6 - WASTE MANAGEMENT		4,686	5,304	5,010	7,578	5,842	5,842	7,374	8,044	8,781
Vote7 - WASTE WATER MANAGEMENT		6,633	6,841	6,322	10,108	6,776	6,776	8,203	6,762	9,277
Vote8 - ROAD TRANSPORT		5,609	8,029	9,195	7,450	7,912	7,912	8,311	9,142	10,057
Vote 10 - ELECTRICITY		16,361	23,892	23,353	33,969	31,057	31,057	34,099	38,390	43,177
Vote 9 - WATER		-	-	-	-	-	-	-	-	-
VOTE 11 - CORPORATE SERVICES		-	-	-	-	-	-	-	-	-
Example 12 - Vote12		-	-	-	-	-	-	-	-	-
Example 13 - Vote13		-	-	-	-	-	-	-	-	-
Example 14 - Vote14		-	-	-	-	-	-	-	-	-
Example 15 - Vote15		-	-	-	-	-	-	-	-	-
Total Expenditure by Vote	2	58,528	104,651	115,367	101,124	94,472	94,472	108,133	115,932	130,405
Surplus/(Deficit) for the year	2	25,945	3,332	(14,860)	4,231	(2,437)	(2,437)	(2,321)	(3,582)	(7,785)

**References**

1. Insert 'Vote'; e.g. department, if different to standard classification structure
2. Must reconcile to Budgeted Financial Performance (revenue and expenditure)
3. Assign share in 'associate' to relevant Vote



**FS183 Tswelopele - Table A3 Budgeted Financial Performance (revenue and expenditure by municipal vote)A**

Vote Description	Ref	2008/9	2009/10	2010/11	Current Year 2011/12			2012/13 Medium Term Revenue & Expenditure Framework		
R thousand		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2012/13	Budget Year +1 2013/14	Budget Year +2 2014/15
Revenue by Vote	1									
Vote1 - EXECUTIVE & COUNCIL		2,738	5,779	2,333	4,830	2,134	2,134	3,557	2,809	3,397
MUNICIPAL MANAGER		2,173	2,831	-	-	-	-	-	-	-
GENERAL COUNCIL		565	2,948	2,333	4,830	2,134	2,134	3,557	2,809	3,397

[illegible][illegible]



FS183 Tswelopele - Table A3 Budgeted Financial Performance (revenue and expenditure by municipal vote)A

Vote Description	Ref	2008/9	2009/10	2010/11	Current Year 2011/12			2012/13 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2012/13	Budget Year +1 2013/14	Budget Year +2 2014/15
R thousand										
<b>Expenditure by Vote</b>										
Vote1 - EXECUTIVE & COUNCIL	1	8,956	37,226	38,956	16,493	17,362	17,362	20,205	21,109	23,585
MUNICIPAL MANAGER		3,530	31,871	30,423	3,605	4,060	4,060	3,786	4,165	4,580
GENERAL COUNCIL		5,426	5,355	8,534	12,888	13,303	13,303	16,420	16,944	19,005
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							-			
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							-			
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							-			
							-			
							-			
							-			

[illegible]

FS183 Tswelopele - Table A3 Budgeted Financial Performance (revenue and expenditure by municipal vote)A

Vote Description	Ref	2008/9	2009/10	2010/11	Current Year 2011/12			2012/13 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2012/13	Budget Year +1 2013/14	Budget Year +2 2014/15
R thousand										
0							-			
0							-			
0							-			
0							-			
0							-			
0							-			
0							-			
Example 15 - Vote15		-	-	-	-	-	-	-	-	-
Subvote example 15							-			
0							-			
0							-			
0							-			
0							-			
0							-			
0							-			
0							-			
0							-			
<b>Total Expenditure by Vote</b>	2	58,528	104,651	115,367	101,124	94,472	94,472	108,133	115,932	130,405
<b>Surplus/(Deficit) for the year</b>	2	25,945	3,332	(14,860)	4,231	(2,437)	(2,437)	(2,321)	(3,582)	(7,785)

References

1. Insert 'Vote'; e.g. Department, if different to standard structure
2. Must reconcile to Financial Performance ('Revenue and Expenditure by Standard Classification' and 'Revenue and Expenditure')
3. Assign share in 'associate' to relevant Vote

FS183 Tswelopele - Table A4 Budgeted Financial Performance (revenue and expenditure)

Description	Ref	2008/9	2009/10	2010/11	Current Year 2011/12				2012/13 Medium Term Revenue & Expenditure Framework		
R thousand	1	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2012/13	Budget Year +1 2013/14	Budget Year +2 2014/15
Revenue By Source											
Property rates	2	3,207	4,582	5,068	5,184	5,184	5,184	5,184	5,184	5,184	5,184
Property rates - penalties & collection charges		-	-	-	5,184	5,184	5,184	5,184	5,184	5,184	5,184
Service charges - electricity revenue	2	8,536	9,753	13,088	15,385	15,377	15,377	15,377	17,074	19,636	23,563
Service charges - water revenue	2	4,196	4,703	4,981	4,272	4,272	4,272	4,272	4,272	4,272	4,272
Service charges - sanitation revenue	2	4,601	4,408	4,443	3,779	3,779	3,779	3,779	4,157	4,157	4,157
Service charges - refuse revenue	2	2,853	2,856	2,385	2,102	2,102	2,102	2,102	2,313	2,313	2,313
Service charges - other		-	-	-	-	-	-	-	-	-	-
Rental of facilities and equipment		591	807	440	663	628	628	628	638	659	683
Interest earned - external investments		1,684	724	738	510	610	610	610	660	726	799
Interest earned - outstanding debtors		596	576	341	600	600	600	600	600	600	600
Dividends received		-	-	15	-	-	-	-	-	-	-
Fines		73	100	133	231	236	236	236	268	297	333
Licences and permits	1	1	3	8	1	1	1	1	1	1	1
Agency services		-	-	-	-	-	-	-	-	-	-
Transfers recognised - operational		56,698	64,558	65,077	54,931	53,911	53,911	53,911	65,331	69,322	75,533
Other revenue	2	467	14,108	1,819	12,382	-	-	-	-	-	-
Gains on disposal of PPE		-	-	-	-	-	-	-	-	-	-
Total Revenue (excluding capital transfers and contributions)		83,505	107,177	98,535	105,225	91,885	91,885	91,885	105,683	112,350	122,621
Expenditure By Type											
Employee related costs	2	21,936	26,748	30,782	32,659	34,119	34,119	34,119	37,840	41,659	45,831
Remuneration of councillors		3,089	2,848	3,723	3,449	3,449	3,449	3,449	4,877	5,365	5,902
Debt impairment	3	5,944	-	7,359	2,495	2,501	2,501	2,501	2,501	2,567	2,639
Depreciation & asset impairment	2	-	-	30,802	-	-	-	-	-	-	-
Finance charges		2,163	1,711	2,060	2,034	2,350	2,350	2,350	2,346	394	2,347
Bulk purchases	2	10,404	14,725	17,647	17,242	17,242	17,242	17,242	19,736	22,595	25,872
Other materials	8	-	-	-	-	-	-	-	-	-	-
Contracted services		-	-	-	-	-	-	-	-	-	-
Transfers and grants		2,631	2,176	-	-	-	-	-	5,257	-	-
Other expenditure	4, 5	11,363	22,326	21,236	43,244	34,811	34,811	34,811	35,577	43,353	47,814
Loss on disposal of PPE		-	-	-	-	-	-	-	-	-	-
Total Expenditure		57,531	70,534	113,608	101,124	94,472	94,472	94,472	108,133	115,932	130,405
Surplus/(Deficit)		25,974	36,643	(15,073)	4,101	(2,587)	(2,587)	(2,587)	(2,451)	(3,582)	(7,785)
Transfers recognised - capital		-	-	-	-	-	-	-	-	-	-
Contributions recognised - capital	6	-	-	-	-	-	-	-	-	-	-
Contributed assets		-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers & contributions		25,974	36,643	(15,073)	4,101	(2,587)	(2,587)	(2,587)	(2,451)	(3,582)	(7,785)
Taxation		-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation		25,974	36,643	(15,073)	4,101	(2,587)	(2,587)	(2,587)	(2,451)	(3,582)	(7,785)
Attributable to minorities		-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality		25,974	36,643	(15,073)	4,101	(2,587)	(2,587)	(2,587)	(2,451)	(3,582)	(7,785)
Share of surplus/ (deficit) of associate	7	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year		25,974	36,643	(15,073)	4,101	(2,587)	(2,587)	(2,587)	(2,451)	(3,582)	(7,785)

**References**

1. Classifications are revenue sources and expenditure type
2. Detail to be provided in Table SA1
3. Previously described as 'bad or doubtful debts' - amounts shown should reflect the change in the provision for debt impairment
4. Expenditure type components previously shown under repairs and maintenance should be allocated back to the originating expenditure group/item; e.g. employee costs
5. Repairs & maintenance detailed in Table A9 and Table SA34c
6. Contributions are funds provided by external organisations to assist with infrastructure development; e.g. developer contributions (detail to be provided in Table SA1)
7. Equity method

FS183 Tswelopele - Table A5 Budgeted Capital Expenditure by vote, standard classification and funding

Vote Description	Ref	2008/9	2009/10	2010/11	Current Year 2011/12				2012/13 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2012/13	Budget Year +1 2013/14	Budget Year +2 2014/15
<b>R thousand</b>	<b>1</b>										
<b>Capital expenditure - Vote</b>											
<b>Multi-year expenditure to be appropriated</b>	<b>2</b>										
Vote1 - EXECUTIVE & COUNCIL		449	1,073	1,711	15	15	15	15	-	-	-
Vote2 - BUDGET AND TREASURY OFFICE		-	32	224	135	135	135	135	300	-	-
Vote3 - COMMUNITY & SOCIAL SERVICES		2,892	1,607	281	49	49	49	49	1,756	2,616	2,400
Vote4 - PUBLIC SAFETY		-	-	195	114	114	114	114	-	-	-
Vote5 - SPORT & RECREATION		317	-	-	-	3,000	3,000	-	3,000	-	5,000
Vote6 - WASTE MANAGEMENT		-	-	250	-	-	-	-	-	-	-
Vote7 - WASTE WATER MANAGEMENT		36,434	41,974	15,299	20,799	22,374	22,374	22,374	21,215	18,872	-
Vote8 - ROAD TRANSPORT		-	-	1,500	-	-	-	-	8,400	10,600	26,461
Vote 10 - ELECTRICITY		182	707	2,934	-	-	-	-	400	-	-
Vote 9 - WATER		-	-	514	-	-	-	-	500	-	-
VOTE 11 - CORPORATE SERVICES		-	-	-	-	-	-	-	-	-	-
Example 12 - Vote12		-	-	-	-	-	-	-	-	-	-
Example 13 - Vote13		-	-	-	-	-	-	-	-	-	-
Example 14 - Vote14		-	-	-	-	-	-	-	-	-	-
Example 15 - Vote15		-	-	-	-	-	-	-	-	-	-
<b>Capital multi-year expenditure sub-total</b>	<b>7</b>	<b>40,274</b>	<b>45,393</b>	<b>22,908</b>	<b>21,112</b>	<b>25,687</b>	<b>25,687</b>	<b>22,687</b>	<b>35,571</b>	<b>32,088</b>	<b>33,861</b>
<b>Single-year expenditure to be appropriated</b>	<b>2</b>										
Vote1 - EXECUTIVE & COUNCIL		-	-	-	-	-	-	-	-	-	-
Vote2 - BUDGET AND TREASURY OFFICE		-	-	-	-	-	-	-	-	-	-
Vote3 - COMMUNITY & SOCIAL SERVICES		-	-	-	-	-	-	-	-	-	-
Vote4 - PUBLIC SAFETY		-	-	-	-	-	-	-	-	-	-
Vote5 - SPORT & RECREATION		-	-	-	-	-	-	-	-	-	-
Vote6 - WASTE MANAGEMENT		-	-	-	-	-	-	-	-	-	-
Vote7 - WASTE WATER MANAGEMENT		-	-	-	-	-	-	-	-	-	-
Vote8 - ROAD TRANSPORT		-	-	-	-	-	-	-	-	-	-
Vote 10 - ELECTRICITY		-	-	-	-	-	-	-	-	-	-
Vote 9 - WATER		-	-	-	-	-	-	-	-	-	-
VOTE 11 - CORPORATE SERVICES		-	-	-	-	-	-	-	-	-	-
Example 12 - Vote12		-	-	-	-	-	-	-	-	-	-
Example 13 - Vote13		-	-	-	-	-	-	-	-	-	-
Example 14 - Vote14		-	-	-	-	-	-	-	-	-	-
Example 15 - Vote15		-	-	-	-	-	-	-	-	-	-
<b>Capital single-year expenditure sub-total</b>		<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Total Capital Expenditure - Vote</b>		<b>40,274</b>	<b>45,393</b>	<b>22,908</b>	<b>21,112</b>	<b>25,687</b>	<b>25,687</b>	<b>22,687</b>	<b>35,571</b>	<b>32,088</b>	<b>33,861</b>
<b>Capital Expenditure - Standard</b>											
<b>Governance and administration</b>		-	-	-	-	-	-	-	300	-	-
Executive and council		-	-	-	-	-	-	-	-	-	-
Budget and treasury office		-	-	-	-	-	-	-	300	-	-
Corporate services		-	-	-	-	-	-	-	-	-	-
<b>Community and public safety</b>		-	-	-	-	-	-	-	4,756	2,616	7,400
Community and social services		-	-	-	-	-	-	-	1,756	2,616	2,400
Sport and recreation		-	-	-	-	-	-	-	3,000	-	5,000
Public safety		-	-	-	-	-	-	-	-	-	-
Housing		-	-	-	-	-	-	-	-	-	-
Health		-	-	-	-	-	-	-	-	-	-
<b>Economic and environmental services</b>		-	-	-	-	-	-	-	8,400	10,600	26,461
Planning and development		-	-	-	-	-	-	-	-	-	-
Road transport		-	-	-	-	-	-	-	8,400	10,600	26,461
Environmental protection		-	-	-	-	-	-	-	-	-	-
<b>Trading services</b>		-	-	-	-	-	-	-	22,115	18,872	-
Electricity		-	-	-	-	-	-	-	-	-	-
Water		-	-	-	-	-	-	-	400	-	-
Waste water management		-	-	-	-	-	-	-	500	-	-
Waste management		-	-	-	-	-	-	-	21,215	18,872	-
Other		-	-	-	-	-	-	-	-	-	-
<b>Total Capital Expenditure - Standard</b>	<b>3</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>35,571</b>	<b>32,088</b>	<b>33,861</b>
<b>Funded by:</b>											
National Government		-	-	-	-	-	-	-	30,415	32,088	33,861
Provincial Government		-	-	-	-	-	-	-	3,000	-	-
District Municipality		-	-	-	-	-	-	-	-	-	-
Other transfers and grants		-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	<b>4</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>33,415</b>	<b>32,088</b>	<b>33,861</b>
Public contributions & donations	<b>5</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
Borrowing	<b>6</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
Internally generated funds		-	-	-	-	-	-	-	2,156	-	-
<b>Total Capital Funding</b>	<b>7</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>35,571</b>	<b>32,088</b>	<b>33,861</b>

**References**

1. Municipalities may choose to appropriate for capital expenditure for three years or for one year (if one year appropriation projected expenditure required for yr2 and yr3).
2. Include capital component of PPP unitary payment. Note that capital transfers are only appropriated to municipalities for the budget year
3. Capital expenditure by standard classification must reconcile to the appropriations by vote
4. Must reconcile to supporting table SA20 and to Budgeted Financial Performance (revenue and expenditure)
5. Must reconcile to Budgeted Financial Performance (revenue and expenditure)
6. Include finance leases and PPP capital funding component of unitary payment - total borrowing/repayments to reconcile to changes in Table SA17
7. Total Capital Funding must balance with Total Capital Expenditure
8. Include any capitalised interest (MFMA section 46) as part of relevant capital budget





FS183 Tswelopele - Table A6 Budgeted Financial Position

Description	Ref	2008/9	2009/10	2010/11	Current Year 2011/12				2012/13 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2012/13	Budget Year +1 2013/14	Budget Year +2 2014/15
R thousand											
ASSETS											
Current assets											
Cash		3,466	9,104	7,825	7,825	7,825	7,825	7,825	7,825	7,825	7,825
Call investment deposits	1	-	-	-	-	-	-	-	-	-	-
Consumer debtors	1	7,240	8,070	7,266	9,761	12,261	14,762	14,762	19,763	22,329	24,968
Other debtors		1,194	4,167	4,276	4,276	4,276	4,276	4,276	4,276	4,276	4,276
Current portion of long-term receivables		-	-	-	-	-	-	-	-	-	-
Inventory	2	2,250	106	89	89	89	89	89	89	89	89
Total current assets		14,149	21,446	19,455	21,950	24,451	26,951	26,951	31,952	34,519	37,158
Non current assets											
Long-term receivables		-	-	-	-	-	-	-	-	-	-
Investments		212	212	212	212	212	212	212	212	212	212
Investment property		5,230	12,027	13,066	13,066	13,066	13,066	13,066	13,066	13,066	13,066
Investment in Associate		-	-	-	-	-	-	-	-	-	-
Property, plant and equipment	3	222,495	472,573	455,754	517,776	517,776	517,776	517,776	553,347	585,435	619,296
Agricultural		-	-	-	-	-	-	-	-	-	-
Biological		-	1,534	1,067	1,067	1,067	1,067	1,067	1,067	1,067	1,067
Intangible		32	-	-	-	-	-	-	-	-	-
Other non-current assets		-	-	-	-	-	-	-	-	-	-
Total non current assets		227,970	486,346	470,099	532,121	532,121	532,121	532,121	567,692	599,761	633,642
TOTAL ASSETS		242,119	507,793	489,555	554,072	556,572	559,073	559,073	599,645	634,299	670,799
LIABILITIES											
Current liabilities											
Bank overdraft	1	-	-	-	-	-	-	-	-	-	-
Borrowing	4	1,101	1,106	1,351	1,351	1,351	1,351	1,351	1,351	1,351	1,351
Consumer deposits		414	431	452	452	452	452	452	452	452	452
Trade and other payables	4	20,085	23,164	19,103	19,103	19,103	19,103	19,103	19,103	19,103	19,103
Provisions		-	-	-	-	-	-	-	-	-	-
Total current liabilities		21,600	24,701	20,907	20,907	20,907	20,907	20,907	20,907	20,907	20,907
Non current liabilities											
Borrowing		15,184	15,346	14,432	14,432	14,432	14,432	14,432	14,432	14,432	14,432
Provisions		1,995	1,946	3,491	3,491	3,491	3,491	3,491	3,491	3,491	3,491
Total non current liabilities		17,179	17,293	17,922	17,922	17,922	17,922	17,922	17,922	17,922	17,922
TOTAL LIABILITIES		38,779	41,994	38,829	38,829	38,829	38,829	38,829	38,829	38,829	38,829
NET ASSETS	5	203,340	465,799	450,726	515,243	517,743	520,244	520,244	560,816	595,470	631,971
COMMUNITY WEALTH/EQUITY											
Accumulated Surplus/(Deficit)		203,340	212,776	197,704	216,878	210,190	210,190	210,190	210,326	209,195	204,992
Reserves	4	-	253,022	253,022	298,365	307,554	310,054	310,054	350,490	386,276	426,979
Minorities' interests		-	-	-	-	-	-	-	-	-	-
TOTAL COMMUNITY WEALTH/EQUITY	5	203,340	465,799	450,726	515,243	517,743	520,244	520,244	560,816	595,470	631,971

**References**

1. Detail to be provided in Table SA3
2. Include completed low cost housing to be transferred to beneficiaries within 12 months
3. Include 'Construction-work-in-progress' (disclosed separately in annual financial statements)
4. Detail to be provided in Table SA3. Includes reserves to be funded by statute.
5. Net assets must balance with Total Community Wealth/Equity

FS183 Tswelopele - Table A7 Budgeted Cash Flows

Description		Ref	2008/9	2009/10	2010/11	Current Year 2011/12				2012/13 Medium Term Revenue & Expenditure Framework		
R thousand			Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2012/13	Budget Year +1 2013/14	Budget Year +2 2014/15
CASH FLOW FROM OPERATING ACTIVITIES												
Receipts												
			84,041	100,321	98,173	101,857	85,917	85,917	85,917	92,163	96,199	103,757
	1		-	-	-	-	-	-	-	-	-	-
	1		-	-	-	-	-	-	-	-	-	-
			2,280	1,324	738	510	610	610	610	660	726	799
			50	158	15	-	-	-	-	-	-	-
Payments												
			(59,481)	(93,550)	(83,490)	(66,476)	(59,503)	(59,503)	(59,503)	(75,055)	(82,853)	(95,301)
			(2,163)	(1,862)	(1,688)	(2,034)	(2,350)	(2,350)	(2,350)	(2,346)	(394)	(2,347)
	1		-	-	-	-	-	-	-	-	-	-
NET CASH FROM/(USED) OPERATING ACTIVITIES			24,726	6,390	13,748	33,857	24,674	24,674	24,674	15,423	13,677	6,908
CASH FLOWS FROM INVESTING ACTIVITIES												
Receipts												
			323	439	27	-	-	-	-	-	-	-
			-	-	-	-	-	-	-	-	-	-
			-	-	-	-	-	-	-	-	-	-
			-	-	-	-	-	-	-	-	-	-
Payments												
			(45,361)	(1,431)	(14,010)	(62,022)	(62,022)	(62,022)	(62,022)	(35,571)	(32,088)	(33,861)
NET CASH FROM/(USED) INVESTING ACTIVITIES			(45,039)	(992)	(13,983)	(62,022)	(62,022)	(62,022)	(62,022)	(35,571)	(32,088)	(33,861)
CASH FLOWS FROM FINANCING ACTIVITIES												
Receipts												
			799	639	(596)	(596)	(596)	(596)	(596)	(596)	(596)	(596)
			-	-	-	-	-	-	-	-	-	-
			34	-	-	-	-	-	-	-	-	-
Payments												
			(354)	(399)	(448)	(448)	(448)	(448)	(448)	(448)	(448)	(448)
NET CASH FROM/(USED) FINANCING ACTIVITIES			478	241	(1,044)	(1,044)	(1,044)	(1,044)	(1,044)	(1,044)	(1,044)	(1,044)
NET INCREASE/ (DECREASE) IN CASH HELD			(19,835)	5,638	(1,279)	(29,209)	(38,392)	(38,392)	(38,392)	(21,193)	(19,455)	(27,998)
	2		23,301	3,466	9,104	7,825	7,825	7,825	7,825	(30,567)	(51,760)	(71,215)
	2		3,466	9,104	7,825	(21,384)	(30,567)	(30,567)	(30,567)	(51,760)	(71,215)	(99,213)

**References**

1. Local/District municipalities to include transfers from/to District/Local Municipalities
2. Cash equivalents includes investments with maturities of 3 months or less

**FS183 Tswelopele - Table A8 Cash backed reserves/accumulated surplus reconciliation**

Description		Ref	2008/9	2009/10	2010/11	Current Year 2011/12				2012/13 Medium Term Revenue & Expenditure Framework		
R thousand			Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2012/13	Budget Year +1 2013/14	Budget Year +2 2014/15
<b>Cash and investments available</b>												
Cash/cash equivalents at the year end	1		3,466	9,104	7,825	(21,384)	(30,567)	(30,567)	(30,567)	(51,760)	(71,215)	(99,213)
Other current investments > 90 days			0	-	-	29,209	38,392	38,392	38,392	59,585	79,040	107,038
Non current assets - Investments	1		212	212	212	212	212	212	212	212	212	212
<b>Cash and investments available:</b>			<b>3,678</b>	<b>9,317</b>	<b>8,037</b>	<b>8,037</b>	<b>8,037</b>	<b>8,037</b>	<b>8,037</b>	<b>8,037</b>	<b>8,037</b>	<b>8,037</b>
<b>Application of cash and investments</b>												
Unspent conditional transfers			8,328	4,151	2,320	2,320	2,320	2,320	2,320	2,320	2,320	2,320
Unspent borrowing												
Statutory requirements	2											
Other working capital requirements	3		(4,319)	1,056	(7,056)	(4,411)	(10,400)	(13,828)	(13,828)	(22,273)	(33,695)	(38,778)
Other provisions												
Long term investments committed	4		-	-	-	-	-	-	-	-	-	-
Reserves to be backed by cash/investments	5											
<b>Total Application of cash and investments:</b>			<b>4,009</b>	<b>5,207</b>	<b>(4,735)</b>	<b>(2,090)</b>	<b>(8,079)</b>	<b>(11,507)</b>	<b>(11,507)</b>	<b>(19,952)</b>	<b>(31,374)</b>	<b>(36,457)</b>
<b>Surplus(shortfall)</b>			<b>(330)</b>	<b>4,110</b>	<b>12,773</b>	<b>10,128</b>	<b>16,117</b>	<b>19,545</b>	<b>19,545</b>	<b>27,990</b>	<b>39,412</b>	<b>44,495</b>

**References**

1. Must reconcile with Budgeted Cash Flows
2. For example: VAT, taxation
3. Council approval for policy required - include sufficient working capital (e.g. allowing for a % of current debtors > 90 days as uncollectable)
4. For example: sinking fund requirements for borrowing
5. Council approval required for each reserve created and basis of cash backing of reserves

FS183 Tswelopele - Table A9 Asset Management

Description	Ref	2008/9	2009/10	2010/11	Current Year 2011/12			2012/13 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2012/13	Budget Year +1 2013/14	Budget Year +2 2014/15
R thousand										
CAPITAL EXPENDITURE										
<b>Total New Assets</b>	1	45,360	20,149	20,299	31,905	31,905	31,905	35,571	32,088	33,861
Infrastructure - Road transport		-	1,500	-	-	-	-	8,400	10,600	26,461
Infrastructure - Electricity		707	-	-	-	-	-	400	-	-
Infrastructure - Water		18,322	-	-	-	-	-	500	-	-
Infrastructure - Sanitation		23,508	18,649	20,299	31,905	31,905	31,905	21,215	18,872	-
Infrastructure - Other		-	-	-	-	-	-	-	-	-
Infrastructure		42,537	20,149	20,299	31,905	31,905	31,905	30,515	29,472	26,461
Community		-	-	-	-	-	-	4,756	2,616	7,400
Heritage assets		-	-	-	-	-	-	-	-	-
Investment properties		-	-	-	-	-	-	-	-	-
Other assets	6	2,823	-	-	-	-	-	300	-	-
Agricultural Assets		-	-	-	-	-	-	-	-	-
Biological assets		-	-	-	-	-	-	-	-	-
Intangibles		-	-	-	-	-	-	-	-	-
<b>Total Renewal of Existing Assets</b>	2	-	-	-	-	-	-	-	-	-
Infrastructure - Road transport		-	-	-	-	-	-	-	-	-
Infrastructure - Electricity		-	-	-	-	-	-	-	-	-
Infrastructure - Water		-	-	-	-	-	-	-	-	-
Infrastructure - Sanitation		-	-	-	-	-	-	-	-	-
Infrastructure - Other		-	-	-	-	-	-	-	-	-
Infrastructure		-	-	-	-	-	-	-	-	-
Community		-	-	-	-	-	-	-	-	-
Heritage assets		-	-	-	-	-	-	-	-	-
Investment properties		-	-	-	-	-	-	-	-	-
Other assets	6	-	-	-	-	-	-	-	-	-
Agricultural Assets		-	-	-	-	-	-	-	-	-
Biological assets		-	-	-	-	-	-	-	-	-
Intangibles		-	-	-	-	-	-	-	-	-
<b>Total Capital Expenditure</b>	4	-	-	-	-	-	-	-	-	-
Infrastructure - Road transport		-	1,500	-	-	-	-	8,400	10,600	26,461
Infrastructure - Electricity		707	-	-	-	-	-	400	-	-
Infrastructure - Water		18,322	-	-	-	-	-	500	-	-
Infrastructure - Sanitation		23,508	18,649	20,299	31,905	31,905	31,905	21,215	18,872	-
Infrastructure - Other		-	-	-	-	-	-	-	-	-
Infrastructure		42,537	20,149	20,299	31,905	31,905	31,905	30,515	29,472	26,461
Community		-	-	-	-	-	-	4,756	2,616	7,400
Heritage assets		-	-	-	-	-	-	-	-	-
Investment properties		-	-	-	-	-	-	-	-	-
Other assets	6	-	-	-	-	-	-	-	-	-
Agricultural Assets		-	-	-	-	-	-	-	-	-
Biological assets		-	-	-	-	-	-	-	-	-
Intangibles		-	-	-	-	-	-	-	-	-
TOTAL CAPITAL EXPENDITURE - Asset class	2	45,360	20,149	20,299	31,905	31,905	31,905	35,571	32,088	33,861
ASSET REGISTER SUMMARY - PPE (WDV)										
Infrastructure - Road transport	5	-	-	-	-	-	-	-	-	-
Infrastructure - Electricity		-	-	-	-	-	-	-	-	-
Infrastructure - Water		-	-	-	-	-	-	-	-	-
Infrastructure - Sanitation		-	-	-	-	-	-	-	-	-
Infrastructure - Other		-	-	-	-	-	-	-	-	-
Infrastructure		-	-	-	-	-	-	-	-	-
Community		-	-	-	-	-	-	-	-	-
Heritage assets		-	-	-	-	-	-	-	-	-
Investment properties		5,230	12,027	13,066	13,066	13,066	13,066	13,066	13,066	13,066
Other assets		-	-	-	-	-	-	-	-	-
Agricultural Assets		-	-	-	-	-	-	-	-	-
Biological assets		-	1,534	1,067	1,067	1,067	1,067	1,067	1,067	1,067
Intangibles		32	-	-	-	-	-	-	-	-
TOTAL ASSET REGISTER SUMMARY - PPE (WDV)	5	5,262	13,561	14,133	14,133	14,133	14,133	14,133	14,133	14,133
EXPENDITURE OTHER ITEMS										
Depreciation & asset impairment		-	-	30,802	-	-	-	-	-	-
Repairs and Maintenance by Asset Class	3	9,724	3,312	3,789	4,094	4,094	4,094	7,962	8,646	9,402
Infrastructure - Road transport		1,172	1,050	1,350	1,422	1,422	1,422	2,450	2,695	2,965
Infrastructure - Electricity		7,652	1,218	1,285	1,385	1,385	1,385	1,850	2,035	2,239
Infrastructure - Water		335	405	395	242	242	242	645	705	705
Infrastructure - Sanitation		300	320	340	390	390	390	1,200	1,320	1,452
Infrastructure - Other		130	150	180	196	196	196	350	350	350
Infrastructure		9,589	3,143	3,550	3,635	3,635	3,635	6,495	7,105	7,710
Community		135	169	239	459	459	459	1,467	1,541	1,692
Heritage assets		-	-	-	-	-	-	-	-	-
Investment properties		-	-	-	-	-	-	-	-	-
Other assets	6, 7	-	-	-	-	-	-	-	-	-
TOTAL EXPENDITURE OTHER ITEMS		9,724	3,312	34,591	4,094	4,094	4,094	7,962	8,646	9,402
% of capital exp on renewal of assets		0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Renewal of Existing Assets as % of deprecn"		0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
R&M as a % of PPE		4.4%	0.7%	0.8%	0.8%	0.8%	0.8%	1.4%	1.5%	1.5%
Renewal and R&M as a % of PPE		185.0%	24.0%	27.0%	29.0%	29.0%	29.0%	56.0%	61.0%	67.0%

## References

1. Detail of new assets provided in Table SA34a
2. Detail of renewal of existing assets provided in Table SA34b
3. Detail of Repairs and Maintenance by Asset Class provided in Table SA34c
4. Must reconcile to total capital expenditure on Budgeted Capital Expenditure
5. Must reconcile to 'Budgeted Financial Position' (written down value)
6. Donated/contributed and assets funded by finance leases to be allocated to the respective category

FS183 Tswelopele - Table A10 Basic service delivery measurement

Description	Ref	2008/9	2009/10	2010/11	Current Year 2011/12			2012/13 Medium Term Revenue & Expenditure Framework		
		Outcome	Outcome	Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2012/13	Budget Year +1 2013/14	Budget Year +2 2014/15
<b>Household service targets (000)</b>	1									
<b>Water:</b>										
Piped water inside dwelling										
Piped water inside yard (but not in dwelling)										
Using public tap (at least min.service level)	2									
Other water supply (at least min.service level)	4									
Minimum Service Level and Above sub-total		-	-	-	-	-	-	-	-	-
Using public tap (< min.service level)	3									
Other water supply (< min.service level)	4									
No water supply										
Below Minimum Service Level sub-total		-	-	-	-	-	-	-	-	-
<b>Total number of households</b>	5	-	-	-	-	-	-	-	-	-
<b>Sanitation/sewerage:</b>										
Flush toilet (connected to sewerage)										
Flush toilet (with septic tank)										
Chemical toilet										
Pit toilet (ventilated)										
Other toilet provisions (> min.service level)										
Minimum Service Level and Above sub-total		-	-	-	-	-	-	-	-	-
Bucket toilet										
Other toilet provisions (< min.service level)										
No toilet provisions										
Below Minimum Service Level sub-total		-	-	-	-	-	-	-	-	-
<b>Total number of households</b>	5	-	-	-	-	-	-	-	-	-
<b>Energy:</b>										
Electricity (at least min.service level)										
Electricity - prepaid (min.service level)										
Minimum Service Level and Above sub-total		-	-	-	-	-	-	-	-	-
Electricity (< min.service level)										
Electricity - prepaid (< min. service level)										
Other energy sources										
Below Minimum Service Level sub-total		-	-	-	-	-	-	-	-	-
<b>Total number of households</b>	5	-	-	-	-	-	-	-	-	-
<b>Refuse:</b>										
Removed at least once a week										
Minimum Service Level and Above sub-total		-	-	-	-	-	-	-	-	-
Removed less frequently than once a week										
Using communal refuse dump										
Using own refuse dump										
Other rubbish disposal										
No rubbish disposal										
Below Minimum Service Level sub-total		-	-	-	-	-	-	-	-	-
<b>Total number of households</b>	5	-	-	-	-	-	-	-	-	-
<b>Households receiving Free Basic Service</b>	7									
Water (6 kilolitres per household per month)										
Sanitation (free minimum level service)										
Electricity/other energy (50kwh per household per month)										
Refuse (removed at least once a week)										
<b>Cost of Free Basic Services provided (R'000)</b>	8									
Water (6 kilolitres per household per month)										
Sanitation (free sanitation service)										
Electricity/other energy (50kwh per household per month)										
Refuse (removed once a week)										
<b>Total cost of FBS provided (minimum social package)</b>		-	-	-	-	-	-	-	-	-
<b>Highest level of free service provided</b>										
Property rates (R value threshold)										
Water (kilolitres per household per month)										
Sanitation (kilolitres per household per month)										
Sanitation (Rand per household per month)										
Electricity (kwh per household per month)										
Refuse (average litres per week)										
<b>Revenue cost of free services provided (R'000)</b>	9									
Property rates (R15 000 threshold rebate)										
Property rates (other exemptions, reductions and rebates)										
Water										
Sanitation										
Electricity/other energy										
Refuse										
Municipal Housing - rental rebates										
Housing - top structure subsidies										
Other										
<b>Total revenue cost of free services provided (total social package).</b>	6	-	-	-	-	-	-	-	-	-

**References**

1. Include services provided by another entity; e.g. Eskom
2. Stand distance <= 200m from dwelling
3. Stand distance > 200m from dwelling
4. Borehole, spring, rain-water tank etc.
5. Must agree to total number of households in municipal area
6. Include value of subsidy provided by municipality above provincial subsidy level
7. Show number of households receiving at least these levels of services completely free
8. Must reflect the cost to the municipality of providing the Free Basic Service

## **PART 2 – SUPPORTING DOCUMENTS**

### **1. Overview of the annual budget process**

Municipal Financial Management Act (MFMA) mentions six (6) steps, i.e. (Planning, Strategizing, Preparing, Tabling, Consulting and Finalising/ Adopting) that the municipality must follow in order to prepare the annual budget that is credible, the planning and strategizing processes started with the preparation of budget timelines as required by MFMA. The council of the municipality approved the budget timelines during council meeting as stipulated in the MFMA.

As per the budget timelines all the department heads were asked to give their inputs, they were given until the end of November 2011, in order to allow the budget office to prepare the budget.

The budget office of the municipality under the leadership of the Chief Financial Officer prepared the draft budget, which was tabled to council at the end of March 2012 as stipulated in the act.

The annual budget of the municipality is aligned to the municipal integrated development plan and municipal turn-around strategy.

As mentioned in the MFMA section 22, the budget was submitted to Free State Provincial Treasury on both hard and electronic copies.

MFMA section 23(1) stipulates that after the annual budget of the municipal has been tabled in council the council of the municipality must consider the views of a) local community, b) relevant provincial treasury.

Based on the above, the municipality invited the community to budget consultative meeting, the meeting were scheduled from the 01<sup>st</sup> May 2012 to 11<sup>th</sup> May 2012.

### **2. Overview of the alignment of annual budget with integrated development plan**

The budget of the municipality was informed by the IDP as both documents were prepared in tandem, the IDP process plan was approved during council meeting in August 2011 as required by MFMA and systems act, the biggest project in the municipal budget and IDP is the construction of the new sewerage network in Phahameng, this project will run for 3 years, the entire funding for this project is municipal infrastructure grant (MIG), because one of the goals of the municipality is poverty alleviation and job creations, this project will create more or less 100 jobs for 3 years.

Because public participation is one of the important factors in local government, the municipality included in its budget and IDP the improvement in ward consultation, the total project value is R 105 000 and the funding is entirely from municipal systems improvement grant (MSIG).

Another important project included in the IDP is the development of recreational park, this emanated from the community consultation meetings, as a result the municipality included the project in the IDP, however the municipality is yet to secure funding for this project and applications have been made to MIG, this project will be included in the budget once the funding has been secured.

### **3. Overview of budget related policies**

Tswelopele Budget process is guided by and governed by relevant legislation and budget related policies. The main purpose of budget related policies is to govern and guide process and inform the projections of the medium term. Tswelopele Local Municipality has the following budget related policies:

- Credit Control and Debt Collection Policy

As required by the Municipal systems act, section 97, the credit control policy was approved by council

- Property Rates Policy

With the promulgation of the new municipal property rates act, Tswelopele local Municipality reviewed its policy to be in line with the act, the new property rates policy was approved during council meeting on the 27th March 2009.

- Supply Chain Management Policy

The supply chain management policy was approved on the 29th November 2005. This policy reflects and represents the context of a specific government policy that finds expression within the provision of the Municipal Finance Management Act, Act no. 56 of 2003. The municipality is planning to amend this policy.

All this policies are available at the offices of the municipality in both units, i.e. Hoopstad and Bultfontein.

#### **4. Overview of budget assumptions**

The budget was prepared on the incremental budgeting process with the assumption that goods and services as previously budgeted will increase by a certain percentage which is more than the current CPI and zero based budgeting mainly on Petrol. Sewerage and Refuse Tariffs were increased by 10% and Electricity is increased by 11.03%.

#### **5. Overview of the funding of the budget**

MFMA section 18 states that the expenditure of the budget may only be funded from:

- Realistically anticipated revenue to be collected
- Cash-backed accumulated funds from previous years' surpluses not committed for other purposes
- Borrowed funds, but only for capital budget referred to in section 17 (2)

Tswelopele local municipality operating budget totals R 105 682 711 and is funded from:

- Grants
- Service Charges
- Other revenue

The capital budget of the municipal totals R 35 571 000, and is funded from:



- MIG
- Own Revenue
- Other Grants

The municipality collection rate is standing at 70 % and included in the municipal turnaround strategy is to increase the collection rate from current rate to atleast 80% by December 2012,

The municipality plan to sell its game and included in the budget are proceeds from the sale of game, the value thereof is R 150 000, currently the municipality has two types of investments, ABSA money market investments where it earns interest and Senwes Shares.

The municipality equitable share is R 62 058 000, the other grants that the municipality is receiving are; Financial management grant (FMG) – R 1 500 000, municipal systems improvement grant (MSIG) – R 800 000, a grant from Lejweleputswa district Municipality for the redemption of the loan from DBSA – R 50 000, EPWP Grant – R 1 000 000 and Municipal Infrastructure Grant – R 30 344 000, Total allocation are clearly distinguished in supporting table SA 20.

The municipality had a bank overdraft but it has since cancelled it as the municipality was not using it.

## 6. Expenditure on Allocations and Grant Programmes

Total Grants Allocated to Tswelopele Local Municipality is R 102 252 000 including infrastructure grant of R 30 344 000

- Financial Management Grant

Total allocation to Tswelopele Local Municipality is R 1 500 000, the condition of the grant was that the municipality must appoint five (5) financial interns, the municipality has appointed the interns and the stipends will be R 500 000, the grant is used for training of the municipal budget and treasury office officials, the grant will be used to fund the Generally recognised Accounting Practice fixed asset register.

- Municipal Systems Improvement Grant

Total allocation is R 800 000, the condition of the grant are the following:

- Prepare the GRAP compliant Fixed Asset Register
- Improve ward participation
- Implementation of Property Rates

The budget for the above conditions is as follows

- Prepare GRAP compliant fixed Asset Register – R 695 000
- Improve ward Participation – R 105 000

- **Municipal infrastructure grant**

The total allocation is R 35 571 and this amount will be spent on different projects.

- **Expanded Public Works Grant**

As per the division of Revenue Act, the Municipality will receive R 1 000 000 for EPWP projects

- **Lejweleputswa District Municipality Grant**

Lejweleputswa will give municipality a total of R 50 000 for the redemption of loans taken form DBSA.

## **7. Allocations made by the Municipality**

Because of the financial constraints of the municipality, the municipality is not giving grants to any institutions or individuals.

## **8. Monthly target for revenue, expenditure and cash flow.**

Disclosure of the monthly cash flow is on supporting table SA 24, SA 25, SA 26, SA 27, SA 28 and SA 29.

## **9. Contracts having future budgetary implications**

The municipality do not have any contacts over 3 years,

## **10. Capital Expenditure Details**

The other capital expenditure beside motor vehicle is construction of new sewerage network in Phahameng and the construction of athletic track, the details are in TABLE A5

## **11. Supporting Documents Table**

FS183 Tawelapele - Supporting Table SA1 Supporting detail to 'Budgeted Financial Performance'

Description		2008/9	2009/10	2010/11	Current Year 2011/12				2012/13 Medium Term Revenue & Expenditure Framework		
Ref		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2012/13	Budget Year +1 2013/14	Budget Year +2 2014/15
R1 thousand											
REVENUE ITEMS:											
Property rates											
5	Total Property Rates	3,207	4,582	5,068	26,814	20,814	20,814	20,814	26,814	26,814	22,814
	Less Revenue Foregone	-	-	-	15,620	15,620	15,620	15,620	15,620	15,620	15,620
	Net Property Rates	3,207	4,582	5,068	5,194	5,194	5,194	5,194	5,194	5,194	5,194
Service charges - electricity revenue											
6	Total Service charges - electricity revenue	8,538	9,753	13,082	18,385	15,377	15,377	15,377	17,874	19,636	23,663
	Less Revenue Foregone	-	-	-	-	-	-	-	-	-	-
	Net Service charges - electricity revenue	8,538	9,753	13,082	18,385	15,377	15,377	15,377	17,874	19,636	23,663
Service charges - water revenue											
6	Total Service charges - water revenue	4,198	4,703	4,881	4,372	4,372	4,372	4,372	4,372	4,372	4,372
	Less Revenue Foregone	-	-	-	-	-	-	-	-	-	-
	Net Service charges - water revenue	4,198	4,703	4,881	4,372	4,372	4,372	4,372	4,372	4,372	4,372
Service charges - sanitation revenue											
6	Total Service charges - sanitation revenue	4,461	4,460	4,443	3,779	3,779	3,779	3,779	4,157	4,157	4,157
	Less Revenue Foregone	-	-	-	-	-	-	-	-	-	-
	Net Service charges - sanitation revenue	4,461	4,460	4,443	3,779	3,779	3,779	3,779	4,157	4,157	4,157
Service charges - refuse revenue											
6	Total refuse revenue	2,853	2,856	2,385	2,102	2,102	2,102	2,102	2,313	2,313	2,313
	Less Revenue Foregone	-	-	-	-	-	-	-	-	-	-
	Net Service charges - refuse revenue	2,853	2,856	2,385	2,102	2,102	2,102	2,102	2,313	2,313	2,313
Other Revenue by source											
1	Fuel levy	-	-	-	-	-	-	-	-	-	-
	Other revenue	467	14,168	1,819	12,362	-	-	-	-	-	-
	Total 'Other' Revenue	467	14,168	1,819	12,362	-	-	-	-	-	-
EXPENDITURE ITEMS:											
Employee related costs											
2	Salaries and Wages	12,526	18,045	18,715	23,282	23,539	23,539	23,539	26,877	28,889	31,555
	Contributions to UIF, pensions, medical aid	4,477	4,574	3,484	5,358	5,565	5,565	5,565	6,503	7,156	7,874
	Travel, motor car, airfare, & other allowances	1,555	1,788	1,587	2,729	3,029	3,029	3,029	2,639	3,001	3,802
	Housing benefits and allowances	67	52	26	81	81	81	81	78	82	81
	Overtime	977	1,038	1,392	455	1,133	1,133	1,133	759	815	895
	Performance bonus	628	716	-	-	-	-	-	-	-	-
	Long service awards	-	-	-	-	-	-	-	-	-	-
	Payroll in lieu of leave	-	-	1,216	-	-	-	-	-	-	-
	Post-employment benefit obligations	956	241	3,309	735	769	769	769	616	929	1,024
4	Less: Employees' share contribution to PFSA	21,628	28,548	31,792	32,658	34,119	34,119	34,119	37,840	41,658	45,871
	Total Employee related costs	21,930	36,768	30,782	32,659	34,119	34,119	34,119	37,840	41,658	45,871
Contributions (received) - capital											
1	List contributions by contract	-	-	-	-	-	-	-	-	-	-
Total Contributions recognized - capital											
		-	-	-	-	-	-	-	-	-	-
Depreciation & asset impairment											
	Depreciation of Property, Plant & Equipment	-	-	30,802	-	-	-	-	-	-	-
	Lease impairment	-	-	-	-	-	-	-	-	-	-
	Capital asset impairment	-	-	-	-	-	-	-	-	-	-
1	Total Depreciation & asset impairment	-	-	30,802	-	-	-	-	-	-	-
Bulk purchases											
	Electricity Bulk Purchases	10,404	14,725	17,647	15,362	15,362	15,362	15,362	17,754	20,365	23,418
	Water Bulk Purchases	-	-	-	1,650	1,650	1,650	1,650	2,035	2,299	2,462
1	Total bulk purchases	10,404	14,725	17,647	17,012	17,012	17,012	17,012	19,789	22,664	25,880
Contracted services											
	List services provided by contract	-	-	-	-	-	-	-	-	-	-
Allocations to organs of state:											
1	Electricity	-	-	-	-	-	-	-	-	-	-
	Water	-	-	-	-	-	-	-	-	-	-
	Sanitation	-	-	-	-	-	-	-	-	-	-
	Other	-	-	-	-	-	-	-	-	-	-
Total contracted services											
		-	-	-	-	-	-	-	-	-	-
Other Expenditure By Type											
	Outsourcing costs	-	-	-	-	-	-	-	-	-	-
	Contributions to 'other' provisions	-	-	-	-	-	-	-	-	-	-
	Consultancy fees	-	-	-	-	-	-	-	-	-	-
	Asset loss	-	-	-	-	-	-	-	-	-	-
	Overhead expenses	11,283	22,826	21,208	43,244	34,811	34,811	34,811	25,877	43,353	47,814
	List Other Expenditure by Type	-	-	-	-	-	-	-	-	-	-
3	Total 'Other' Expenditure	11,283	22,826	21,208	43,244	34,811	34,811	34,811	25,877	43,353	47,814
1	Total 'Other' Expenditure	11,283	22,826	21,208	43,244	34,811	34,811	34,811	25,877	43,353	47,814
Repairs and Maintenance											
by Expenditure Item											
2	Expenditure related costs	-	-	-	-	-	-	-	-	-	-
	Other materials	-	-	-	-	-	-	-	-	-	-
	Contracted Services	-	-	-	-	-	-	-	-	-	-
	Other Expenditure	-	-	-	-	-	-	-	-	-	-
3	Total Repairs and Maintenance Expenditure	-	-	-	-	-	-	-	-	-	-
5	Total Repairs and Maintenance Expenditure	-	-	-	-	-	-	-	-	-	-
check											
		9,794	2,512	2,799	4,594	4,064	4,064	4,064	7,562	8,545	9,802

## References

1. Must reconcile with 'Budgeted Financial Performance (Revenue and Expenditure)

2. Must reconcile to supporting documentation on staff salaries

3. Insert other categories where revenue or expenditure is of a national nature (for separate items until 'Government expenditure' is not &gt; 10% of Total Expenditure)

4. Expenditure to meet any 'industrial obligations'

5. This sub-total must agree with the total on SA2, but excluding council and brown number items

6. Includes in note for each revenue item that is affected by 'revenue foregone'

7. Special consideration may have to be given to including 'post-audit audit' or 'joint venture' budgets where circumstances require this (products separately under revenue notes)

FS183 Tswelopele - Supporting Table SA2 Matrix Financial Performance Budget (revenue source/expenditure type and dept.)

Description	Ref	Vote1 - EXECUTIVE & COUNCIL	Vote2 - BUDGET AND TREASURY OFFICE	Vote3 - COMMUNITY & SOCIAL SERVICES	Vote4 - PUBLIC SAFETY	Vote5 - SPORT & RECREATION	Vote6 - WASTE MANAGEMENT	Vote7 - WASTE WATER MANAGEMENT	Vote8 - ROAD TRANSPORT	Vote 10 - ELECTRICITY	Vote 9 - WATER	VOTE 11 - CORPORATE SERVICES	Example 12 - Vote12	Example 13 - Vote13	Example 14 - Vote14	Example 15 - Vote15	Total
R thousand	1																
<b>Revenue By Source</b>																	
Property rates		-	5,184	-	-	-	-	-	-	-	-	-	-	-	-	-	5,184
Property rates - penalties & collection charges		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - electricity revenue		-	-	-	-	-	-	-	-	17,074	-	-	-	-	-	-	17,074
Service charges - water revenue		-	-	-	-	-	-	-	-	4,272	-	-	-	-	-	-	4,272
Service charges - sanitation revenue		-	-	-	-	-	-	4,157	-	-	-	-	-	-	-	-	4,157
Service charges - refuse revenue		-	-	-	-	-	2,313	-	-	-	-	-	-	-	-	-	2,313
Service charges - other		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Rental of facilities and equipment		535	-	88	-	-	-	-	15	-	-	-	-	-	-	-	638
Interest earned - external investments		-	600	-	-	-	-	-	-	-	-	-	-	-	-	-	600
Interest earned - outstanding debtors		-	600	-	-	-	-	-	-	-	-	-	-	-	-	-	600
Dividends received		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines		-	-	-	176	-	-	-	-	92	-	-	-	-	-	-	268
Licences and permits		-	-	1	-	-	-	-	-	-	-	-	-	-	-	-	1
Agency services		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other revenue		165	207	172	1,129	-	-	1	252	30	-	-	-	-	-	-	1,955
Transfers recognised - operational		2,857	9,621	2,378	708	-	8,428	12,692	-	31,907	-	-	-	-	-	-	68,561
Gains on disposal of PPE		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
<b>Total Revenue (excluding capital transfers and contributions)</b>		3,557	16,272	2,608	2,013	-	10,742	16,849	267	53,375	-	-	-	-	-	-	105,633
<b>Expenditure By Type</b>																	
Employee related costs		5,769	5,803	7,087	1,450	-	5,825	3,402	4,671	2,025	-	-	-	-	-	-	36,132
Remuneration of councillors		5,554	-	-	-	-	-	-	-	-	-	-	-	-	-	-	5,554
Debt impairment		-	700	-	-	-	330	750	-	660	-	-	-	-	-	-	2,440
Depreciation & asset impairment		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Finance charges		-	6	-	-	-	-	2,340	-	-	-	-	-	-	-	-	2,346
Bulk purchases		-	-	-	-	-	-	-	-	19,736	-	-	-	-	-	-	19,736
Other materials		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Contracted services		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and grants		2,857	2,400	-	-	-	-	-	-	-	-	-	-	-	-	-	5,257
Other expenditure		8,025	9,941	1,870	563	123	1,119	1,711	3,641	11,678	-	-	-	-	-	-	36,669
Loss on disposal of PPE		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
<b>Total Expenditure</b>		20,205	18,849	8,957	2,013	123	7,374	8,203	8,311	34,099	-	-	-	-	-	-	108,133
<b>Surplus/(Deficit)</b>		(16,648)	(2,577)	(6,348)	-	(123)	3,368	8,647	(8,045)	19,276	-	-	-	-	-	-	(2,451)
Transfers recognised - capital		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Contributions recognised - capital		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Contributed assets		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
<b>Surplus/(Deficit) after capital transfers &amp; contributions</b>		(16,648)	(2,577)	(6,348)	-	(123)	3,368	8,647	(8,045)	19,276	-	-	-	-	-	-	(2,451)

## References

1. Departmental columns to be based on municipal organisation structure

[illegible]

Provision of basic services								
2010 World Cup								

**FS183 Tswelopele - Supporting Table SA4 Reconciliation of IDP strategic objectives and budget (revenue)**

Strategic Objective	Goal	Ref	2008/9	2009/10	2010/11	Current Year 2011/12			2012/13 Medium Term Revenue & Expenditure Framework		
			Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2012/13	Budget Year +1 2013/14	Budget Year +2 2014/15
R thousand											

## References

1. Total revenue must reconcile to Table A4 Budgeted Financial Performance (revenue and expenditure)

**FS183 Tswelopele - Supporting Table SA5 Reconciliation of IDP strategic objectives and budget (operating expenditure)**

[illegible]

### References

1. Total expenditure must reconcile to Table A4 Budgeted Financial Performance (revenue and expenditure)

FS183 Tswelopele - Supporting Table SA6 Reconciliation of IDP strategic objectives and budget (capital expenditure)

Strategic Objective	Goal	Goal Code	Ref	2008/9	2009/10	2010/11	Current Year 2011/12			2012/13 Medium Term Revenue & Expenditure Framework		
				Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2012/13	Budget Year +1 2013/14	Budget Year +2 2014/15
R thousand		A										
		B										
		C										
		D										
		E										
		F										
		G										
		H										
		I										
		J										
		K										
		L										
		M										
		N										
		O										
		P										
		Q										
			1	-	-	-	-	-	-	-	-	-

References

1. Total capital expenditure must reconcile to Budgeted Capital Expenditure

2. Goal code must be used on Table A36



FS183 Tswelopele - Supporting Table SA7 Measureable performance objectives

Description	Unit of measurement	2008/9	2009/10	2010/11	Current Year 2011/12			2012/13 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2012/13	Budget Year +1 2013/14	Budget Year +2 2014/15
<b>Vote 1 - vote name</b>										
<b>Function 1 - (name)</b>										
<b>Sub-function 1 - (name)</b>										
Insert measure/s description										
<b>Sub-function 2 - (name)</b>										
Insert measure/s description										
<b>Sub-function 3 - (name)</b>										
Insert measure/s description										
<b>Function 2 - (name)</b>										
<b>Sub-function 1 - (name)</b>										
Insert measure/s description										
<b>Sub-function 2 - (name)</b>										
Insert measure/s description										
<b>Sub-function 3 - (name)</b>										
Insert measure/s description										
<b>Vote 2 - vote name</b>										
<b>Function 1 - (name)</b>										
<b>Sub-function 1 - (name)</b>										
Insert measure/s description										
<b>Sub-function 2 - (name)</b>										
Insert measure/s description										
<b>Sub-function 3 - (name)</b>										
Insert measure/s description										
<b>Function 2 - (name)</b>										
<b>Sub-function 1 - (name)</b>										
Insert measure/s description										
<b>Sub-function 2 - (name)</b>										
Insert measure/s description										
<b>Sub-function 3 - (name)</b>										
Insert measure/s description										
<b>Vote 3 - vote name</b>										
<b>Function 1 - (name)</b>										
<b>Sub-function 1 - (name)</b>										
Insert measure/s description										
<b>Sub-function 2 - (name)</b>										
Insert measure/s description										
<b>Sub-function 3 - (name)</b>										
Insert measure/s description										
<b>Function 2 - (name)</b>										
<b>Sub-function 1 - (name)</b>										
Insert measure/s description										
<b>Sub-function 2 - (name)</b>										
Insert measure/s description										
<b>Sub-function 3 - (name)</b>										
Insert measure/s description										
And so on for the rest of the Votes										

1. Include a measurable performance objective for each revenue source (within a relevant function) and each vote (MFMA s17(3)(b))
2. Include all Basic Services performance targets from 'Basic Service Delivery' to ensure Table SA7 represents all strategic responsibilities
3. Only include prior year comparative information for individual measures where relevant activity occurred in that year/s

FS183 Tswelopele - Supporting Table SA8 Performance indicators and benchmarks

Table 1: Supporting Table 3A Performance Indicators and Benchmarks											
Description of financial indicator	Basis of calculation	2008/9	2009/10	2010/11	Current Year 2011/12				2012/13 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2012/13	Budget Year +1 2013/14	Budget Year +2 2014/15
<b><u>Borrowing Management</u></b>											
Borrowing to Asset Ratio	Total Long-Term Borrowing/Total Assets	6.3%	3.0%	2.9%	2.6%	2.6%	2.6%	2.6%	2.4%	2.3%	2.2%
Credit Rating											
Capital Charges to Operating Expenditure	Interest & Principal Paid /Operating Expenditure	4.4%	3.0%	2.2%	2.5%	3.0%	3.0%	3.0%	2.6%	0.7%	2.1%
Borrowed funding of 'own' capital expenditure	Borrowing/Capital expenditure excl. transfers and grants and contributions	2.0%	1.4%	-2.6%	-2.8%	-2.3%	-2.3%	-2.6%	-27.6%	0.0%	0.0%
<b><u>Safety of Capital</u></b>											
Debt to Equity	Loans, Creditors, Overdraft & Tax Provision/ Funds & Reserves	19.1%	9.0%	8.6%	7.5%	7.5%	7.5%	7.5%	6.9%	6.5%	6.1%
Gearing	Long Term Borrowing/ Funds & Reserves	0.0%	6.1%	5.7%	4.8%	4.7%	4.7%	4.7%	4.1%	3.7%	3.4%
<b><u>Liquidity</u></b>											
Current Ratio	Current assets/current liabilities	0.7	0.9	0.9	1.0	1.2	1.3	1.3	1.5	1.7	1.8
Current Ratio adjusted for aged debtors	Current assets less debtors > 90 days/current liabilities	0.7	0.9	0.9	1.0	1.2	1.3	1.3	1.5	1.7	1.8
Liquidity Ratio	Monetary Assets/Current Liabilities	0.2	0.4	0.4	0.4	0.4	0.4	0.4	0.4	0.4	0.4
<b><u>Revenue Management</u></b>											
Annual Debtors Collection Rate (Payment Level %)	Last 12 Mths Receipts/Last 12 Mths Billing		342.6%	242.6%	303.3%	303.3%	303.3%	303.3%	233.7%	235.8%	230.7%
Outstanding Debtors to Revenue	Total Outstanding Debtors to Annual Revenue	10.1%	11.4%	11.7%	13.3%	18.0%	20.7%	20.7%	22.7%	23.7%	23.8%
Longstanding Debtors Recovered	Debtors > 12 Mths Recovered/Total Debtors > 12 Months Old										
<b><u>Creditors Management</u></b>											
Creditors System Efficiency	% of Creditors Paid Within Terms (within 'MFMA' s 65(e))										
<b><u>Funding of Provisions</u></b>											
Provisions not funded - %	Unfunded Provs./Total Provisions										
<b><u>Other Indicators</u></b>											
Electricity Distribution Losses (2)	% Volume (units purchased and generated less units sold)/units purchased and generated										
Water Distribution Losses (2)	% Volume (units purchased and own source less units sold)/Total units purchased and own source										
Employee costs	Employee costs/(Total Revenue - capital revenue)	26.3%	25.0%	31.2%	31.0%	37.1%	37.1%	37.1%	35.8%	37.1%	37.4%
Remuneration	Total remuneration/(Total Revenue - capital revenue)	33.1%	27.9%	35.0%	30.6%	36.3%	36.3%		38.0%	39.7%	40.0%
Repairs & Maintenance	R&M/(Total Revenue excluding capital revenue)	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%		0.0%	0.0%	0.0%
Finance charges & Depreciation	FC&D/(Total Revenue - capital revenue)	2.6%	1.6%	33.3%	1.9%	2.6%	2.6%	2.6%	2.2%	0.4%	1.9%
<b><u>IDP regulation financial viability indicators</u></b>											
i. Debt coverage	(Total Operating Revenue - Operating Grants)/Debt service payments due within financial year)	15.6	35.9	34.9	47.5	47.5	47.5	34.3	34.4	34.5	37.8
ii. O/S Service Debtors to Revenue	Total outstanding service debtors/annual revenue received for services	35.2%	45.1%	38.0%	38.4%	45.3%	52.1%	52.1%	61.9%	64.3%	64.5%
iii. Cost coverage	(Available cash + Investments)/monthly fixed operational expenditure	0.9	2.3	1.5	(4.4)	(6.1)	(6.1)	(6.1)	(8.6)	(11.8)	(14.4)

**References**

1. Consumer debtors > 12 months old are excluded from current assets
2. Only include if services provided by the municipality

FS183 Tswelopele - Supporting Table SA9 Social, economic and demographic statistics and assumptions

Description of economic indicator	Basis of calculation	1996 Census	2001 Census	2007 Survey	2008/9	2009/10	2010/11	Current Year 2011/12	2012/13 Medium Term Revenue & Expenditure Framework
<b>Demographics</b>									
Population									
Females aged 5 - 14									
Males aged 5 - 14									
Females aged 15 - 34									
Males aged 15 - 34									
Unemployment									
<b>Household Income (households) (1.)</b>									
None									
R1 - R4800									
R4800 - R9600									
<b>Poverty profiles (2.)</b>									
Insert description									
<b>Household demographics (000)</b>									
Number of people in municipal area									
Number of poor people in municipal area									
Number of households in municipal area									
Number of poor households in municipal area									
Definition of poor household (R per month)									
<b>Housing statistics (3.)</b>									
Formal									
Informal									
<b>Total number of households</b>									
Dwellings provided by municipality (4.)									
Dwellings provided by province/s									
Dwellings provided by private sector (5.)									
<b>Total new housing dwellings</b>									
<b>Economic (6.)</b>									
Inflation/inflation outlook (CPI-X)									
Interest rate - borrowing									
Interest rate - investment									
Remuneration increases									
Consumption growth (electricity)									
Consumption growth (water)									
<b>Collection rates (7.)</b>									
Property tax/service charges									
Rental of facilities & equipment									
Interest - external investments									
Interest - debtors									
Revenue from agency services									

**References**

1. Monthly household income threshold
2. Show the poverty analysis the municipality uses to determine its indigents policy and the provision of services
3. Include total of all housing units within the municipality
4. Number of subsidised dwellings to be constructed by the municipality under agency agreement with province
5. Provide estimate based on building approval information. Include any non-subsidised dwellings constructed by the municipality
6. Insert actual or estimated % increases assumed as a basis for budget calculations
7. Insert actual or estimated % collection rate assumed as a basis for budget calculations for each revenue group

FS183 Tswelopele Supporting Table SA10 Funding measurement

Description	MFMA section	Ref	2008/9	2009/10	2010/11	Current Year 2011/12				2012/13 Medium Term Revenue & Expenditure Framework		
			Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2012/13	Budget Year +1 2013/14	Budget Year +2 2014/15
<b>Funding measures</b>												
Cash/cash equivalents at the year end - R'000	18(1)b	1	3,466	9,104	7,825	(21,384)	(30,567)	(30,567)	(30,567)	(51,760)	(71,215)	(99,213)
Cash + investments at the yr end less applications - R'000	18(1)b	2	(330)	4,110	12,773	10,128	16,117	19,545	19,545	27,990	39,412	44,495
Cash year end/monthly employee/supplier payments	18(1)b	3	0.9	2.3	1.5	(4.4)	(6.1)	(6.1)	(6.1)	(8.6)	(11.8)	(14.4)
Surplus/(Deficit) excluding depreciation offsets: R'000	18(1)	4	25,974	36,643	(15,073)	4,101	(2,587)	(2,587)	(2,587)	(2,451)	(3,582)	(7,785)
Service charge rev % change - macro CPIX target exclusive	18(1)a,(2)	5	N.A.	6.4%	7.9%	13.8%	(6.0%)	(6.0%)	(6.0%)	0.4%	0.7%	3.6%
Cash receipts % of Ratepayer & Other revenue	18(1)a,(2)	6	320.6%	222.3%	301.2%	197.1%	205.7%	194.1%	194%	187.7%	217.3%	214.7%
Debt impairment expense as a % of total billable revenue	18(1)a,(2)	7	24.8%	0.0%	24.2%	6.8%	6.8%	6.8%	6.8%	6.4%	6.2%	5.8%
Capital payments % of capital expenditure	18(1)c,(19)	8	112.6%	3.2%	61.2%	293.8%	241.5%	241.5%	273.4%	100.0%	100.0%	100.0%
Borrowing receipts % of capital expenditure (excl. transfers)	18(1)c	9	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Grants % of Govt. legislated/gazetted allocations	18(1)a	10								0.0%	0.0%	0.0%
Current consumer debtors % change - incr(decr)	18(1)a	11	N.A.	45.1%	(5.7%)	21.6%	17.8%	15.1%	0.0%	45.4%	10.7%	9.9%
Long term receivables % change - incr(decr)	18(1)a	12	N.A.	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
R&M % of Property Plant & Equipment	20(1)(vi)	13	4.4%	0.7%	0.8%	0.8%	0.8%	0.8%	1.5%	1.6%	1.6%	0.0%
Asset renewal % of capital budget	20(1)(vi)	14	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%

**References**

1. Positive cash balances indicative of minimum compliance - subject to 2
2. Deduct cash and investment applications (defined) from cash balances
3. Indicative of sufficient liquidity to meet average monthly operating payments
4. Indicative of funded operational requirements
5. Indicative of adherence to macro-economic targets (prior to 2003/04 revenue not available for high capacity municipalities and later for other capacity classifications)
6. Realistic average cash collection forecasts as % of annual billed revenue
7. Realistic average increase in debt impairment (doubtful debt) provision
8. Indicative of planned capital expenditure level & cash payment timing
9. Indicative of compliance with borrowing 'only' for the capital budget - should not exceed 100% unless refinancing
10. Substantiation of National/Province allocations included in budget
11. Indicative of realistic current arrears debtor collection targets (prior to 2003/04 revenue not available for high capacity municipalities and later for other capacity classifications)
12. Indicative of realistic long term arrears debtor collection targets (prior to 2003/04 revenue not available for high capacity municipalities and later for other capacity classifications)
13. Indicative of a credible allowance for repairs & maintenance of assets - functioning assets revenue protection
14. Indicative of a credible allowance for asset renewal (requires analysis of asset renewal projects as % of total capital projects - detailed capital plan) - functioning assets revenue protection

FS183 Tswelopele - Supporting Table SA11 Property rates summary

Description	Ref	2008/9	2009/10	2010/11	Current Year 2011/12			2012/13 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2012/13	Budget Year +1 2013/14	Budget Year +2 2014/15
<b>Valuation:</b>	1									
Date of valuation:		2009	2009	2009	2009					
Financial year valuation used		01/07/2009	01/07/2009	01/07/2009	01/07/2009			01/07/2013		
Municipal by-laws s6 in place? (Y/N)	2	Yes	Yes	Yes	Yes			Yes		
Municipal/assistant valuer appointed? (Y/N)										
Municipal partnership s38 used? (Y/N)										
No. of assistant valuers (FTE)	3									
No. of data collectors (FTE)	3									
No. of internal valuers (FTE)	3									
No. of external valuers (FTE)	3									
No. of additional valuers (FTE)	4									
Valuation appeal board established? (Y/N)		Yes	Yes	Yes	Yes			Yes		
Implementation time of new valuation roll (mths)										
No. of properties	5	12,310	12,310	12,310	12,310	12,310		12,310	12,310	12,310
No. of sectional title values	5									
No. of unreasonably difficult properties s7(2)										
No. of supplementary valuations										
No. of valuation roll amendments										
No. of objections by rate payers										
No. of appeals by rate payers										
No. of successful objections	8									
No. of successful objections > 10%	8									
Supplementary valuation		4	4	4	4	4	4	4	4	4
Public service infrastructure value (Rm)	5									
Municipality owned property value (Rm)		117	117	117	117	117	117	117	117	117
<b>Valuation reductions:</b>										
Valuation reductions-public infrastructure (Rm)										
Valuation reductions-nature reserves/park (Rm)										
Valuation reductions-mineral rights (Rm)										
Valuation reductions-R15,000 threshold (Rm)										
Valuation reductions-public worship (Rm)										
Valuation reductions-other (Rm)		26	26	26	26	26	26	26	26	26
<b>Total valuation reductions:</b>		26	26	26	26	26	26	26	26	26
Total value used for rating (Rm)	5									
Total land value (Rm)	5	182	182	182	182	182	182	182	182	182
Total value of improvements (Rm)	5									
Total market value (Rm)	5	182	182	182	182	182	182	182	182	182
<b>Rating:</b>										
Residential rate used to determine rate for other categories? (Y/N)										
Differential rates used? (Y/N)	5									
Limit on annual rate increase (s20)? (Y/N)										
Special rating area used? (Y/N)										
Phasing-in properties s21 (number)										
Rates policy accompanying budget? (Y/N)		Yes	Yes	Yes	Yes					
Fixed amount minimum value (R'000)										
Non-residential prescribed ratio s19? (%)										
<b>Rate revenue:</b>										
Rate revenue budget (R'000)	6	3,954	3,954	3,954	3,954	3,954	3,954			
Rate revenue expected to collect (R'000)	6	3,207	3,207	3,207	3,207	3,207	3,207			
Expected cash collection rate (%)		81.1%	81.1%	81.1%	81.1%	81.1%	81.1%			
Special rating areas (R'000)	7									
Rebates, exemptions - indigent (R'000)										
Rebates, exemptions - pensioners (R'000)										
Rebates, exemptions - bona fide farm. (R'000)										
Rebates, exemptions - other (R'000)										
Phase-in reductions/discounts (R'000)										
<b>Total rebates, exemptns, reductns, discs (R'000)</b>		-	-	-	-	-	-	-	-	-

**References**

1. All numbers to be expressed as whole numbers except FTEs and Rates in the Rand
2. To give effect to rates policy
3. Full Time Equivalent (FTE) should be expressed to one decimal place and takes into account full time and part time staff
4. Required to implement new system (FTE)
5. Provide relevant information for historical comparisons. Must reconcile to the total of Table SA12
6. Current and budget year must reconcile to Table A4 Budgeted Financial Performance (revenue and expenditure)
7. Included in rate revenue budget
8. In favour of the rate-payer

FS183 Tswelopele - Supporting Table SA13 Property rates by category (budget year)

Description	Ref	Resi.	Indust.	Bus. & Comm.	Farm props.	State-owned	Muni props.	Public service infra.	Private owned towns	Formal & Informal Settle.	Comm. Land	State trust land	Section 8(2)(n) (note 1)	Protect. Areas	National Monuments	Public benefit organs.	Mining Props.
<b>Budget Year 2012/13</b>																	
<b>Valuation:</b>																	
No. of properties																	
No. of sectional title property values																	
No. of unreasonably difficult properties s7(2)																	
No. of supplementary valuations																	
Supplementary valuation (Rm)																	
No. of valuation roll amendments																	
No. of objections by rate-payers																	
No. of appeals by rate-payers																	
No. of appeals by rate-payers finalised	5																
No. of successful objections	5																
No. of successful objections > 10%																	
Estimated no. of properties not valued																	
Years since last valuation (select)		4	4	4	4	4	4	4	4	4	4	4	4	4	4	4	4
Frequency of valuation (select)		5	5	5	5	5	5	5	5	5	5	5	5	5	5	5	5
Method of valuation used (select)		Market Land & impr.	Market Land & impr.	Market Land & impr.	Market Land & impr.	Market Land & impr.	Market Land & impr.	Market Land & impr.	Market Land & impr.	Market Land & impr.	Market Land & impr.	Market Land & impr.	Market Land & impr.	Market Land & impr.	Market Land & impr.	Market Land & impr.	Market Land & impr.
Base of valuation (select)		Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes
Phasing in properties s21 (number)		No	No	No	No	No	No	No	No	No	No	No	No	No	No	No	No
Combination of rating types used? (Y/N)		Variable	Variable	Variable	Variable	Variable	Variable	Variable	Variable	Variable	Variable	Variable	Variable	Variable	Variable	Variable	Variable
Flat rate used? (Y/N)																	
Is balance rated by uniform rate/variable rate?																	
<b>Valuation reductions:</b>																	
Valuation reductions-public infrastructure (Rm)																	
Valuation reductions-nature reserves/park (Rm)																	
Valuation reductions-mineral rights (Rm)																	
Valuation reductions-R15,000 threshold (Rm)																	
Valuation reductions-public worship (Rm)																	
Valuation reductions-other (Rm)																	
<b>Total valuation reductions:</b>	2																
Total value used for rating (Rm)	5																
Total land value (Rm)	6																
Total value of improvements (Rm)	6																
Total market value (Rm)	6																
<b>Rating:</b>																	
Average rate	3																
Rate revenue budget (R'000)																	
Rate revenue expected to collect (R'000)																	
Expected cash collection rate (%)																	
Special rating areas (R'000)	4																
Rebates, exemptions - indigent (R'000)																	
Rebates, exemptions - pensioners (R'000)																	
Rebates, exemptions - bona fide farm (R'000)																	
Rebates, exemptions - other (R'000)																	
Phase-in reductions/discounts (R'000)																	
<b>Total rebates, exemptions, reductions, discounts (R'000)</b>																	

**References**

1. Land & Assistance Act, Restitution of Land Rights, Communal Property Associations
2. Include value of additional reductions is 'free' value greater than MPRA minimum.
3. Average rate - cents in the Rand. Eg 10.26 cents in the Rand is 0.1026, expressed to 6 decimal places maximum
4. Include arrears collections
5. In favour of the rate-payer
6. Provide relevant information for historical comparisons.

FS183 Tswelopele - Supporting Table SA14 Household bills

Description	Ref	2008/9	2009/10	2010/11	Current Year 2011/12			2012/13 Medium Term Revenue & Expenditure Framework			
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2012/13 % incr.	Budget Year 2012/13	Budget Year +1 2013/14	Budget Year +2 2014/15
Rand/cent											
<b>Monthly Account for Household - 'Large' Household</b>	1										
Rates and services charges:											
Property rates											
Electricity: Basic levy											
Electricity: Consumption											
Water: Basic levy											
Water: Consumption											
Sanitation											
Refuse removal											
Other											
sub-total		-	-	-	-	-	-	-	-	-	-
VAT on Services		-	-	-	-	-	-	-	-	-	-
<b>Total large household bill:</b>		-	-	-	-	-	-	-	-	-	-
<b>% increase/-decrease</b>		-	-	-	-	-	-	-	-	-	-
<b>Monthly Account for Household - 'Small' Household</b>	2										
Rates and services charges:											
Property rates											
Electricity: Basic levy											
Electricity: Consumption											
Water: Basic levy											
Water: Consumption											
Sanitation											
Refuse removal											
Other											
sub-total		-	-	-	-	-	-	-	-	-	-
VAT on Services		-	-	-	-	-	-	-	-	-	-
<b>Total small household bill:</b>		-	-	-	-	-	-	-	-	-	-
<b>% increase/-decrease</b>		-	-	-	-	-	-	-	-	-	-
<b>Monthly Account for Household - 'Small' Household receiving free basic services</b>	3										
Rates and services charges:											
Property rates											
Electricity: Basic levy											
Electricity: Consumption											
Water: Basic levy											
Water: Consumption											
Sanitation											
Refuse removal											
Other											
sub-total		-	-	-	-	-	-	-	-	-	-
VAT on Services		-	-	-	-	-	-	-	-	-	-
<b>Total small household bill:</b>		-	-	-	-	-	-	-	-	-	-
<b>% increase/-decrease</b>		-	-	-	-	-	-	-	-	-	-

## References

1 Use as basis 1 000m² erf, 150m² improvements, 1 000 units electricity and 30kl water.

2 Use as basis 300m² erf, 48m² improvements, 498 units electricity and 25kl water.

3 Use as basis 300m² erf, 48m² improvements, 60kw electricity and 6kl water (TO BE CONFIRMED).

FS183 Tswelopele - Supporting Table SA15 Investment particulars by type

Investment type	Ref	2008/9	2009/10	2010/11	Current Year 2011/12			2012/13 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2012/13	Budget Year +1 2013/14	Budget Year +2 2014/15
R thousand										
<b>Parent municipality</b>										
Securities - National Government										
Listed Corporate Bonds										
Deposits - Bank		-	-	-	-	-	-	-	-	-
Deposits - Public Investment Commissioners										
Deposits - Corporation for Public Deposits										
Bankers Acceptance Certificates										
Negotiable Certificates of Deposit - Banks										
Guaranteed Endowment Policies (sinking)		212	212	212	212	212	212	212	212	212
Repurchase Agreements - Banks										
Municipal Bonds										
<b>Municipality sub-total</b>	1	212	212	212	212	212	212	212	212	212
<b>Entities</b>										
Securities - National Government										
Listed Corporate Bonds										
Deposits - Bank										
Deposits - Public Investment Commissioners										
Deposits - Corporation for Public Deposits										
Bankers Acceptance Certificates										
Negotiable Certificates of Deposit - Banks										
Guaranteed Endowment Policies (sinking)										
Repurchase Agreements - Banks										
<b>Entities sub-total</b>		-	-	-	-	-	-	-	-	-
<b>Consolidated total:</b>		212	212	212	212	212	212	212	212	212

References

1. Total investments must reconcile to Budgeted Financial Position ('current' call investment deposits plus 'non-current' investments)



FS183 Tswelopele - Supporting Table SA16 Investment particulars by maturity

Investments by Maturity	Ref	Period of Investment	Type of Investment	Expiry date of investment	Monetary value	Interest to be realised
Name of institution & investment ID	1	Yrs/Months			Rand thousand	
<u>Parent municipality</u> SENWES Shares		n/a	Shares	N/a	212	
<u>Municipality sub-total</u>					212	-
<u>Entities</u>						
<u>Entities sub-total</u>					-	-
<b>TOTAL INVESTMENTS AND INTEREST</b>	<b>1</b>				<b>212</b>	<b>-</b>

References

1. Total investments must reconcile to all items in Table SA15 for the Current Year (30 June)
2. List investments in expiry date order

**FS183 Tswelopele - Supporting Table SA17 Borrowing**

Borrowing - Categorized by type	Ref	2008/9	2009/10	2010/11	Current Year 2011/12			2012/13 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2012/13	Budget Year +1 2013/14	Budget Year +2 2014/15
<b>R thousand</b>										
<b>Parent municipality</b>										
Long-Term Loans (annuity/reducing balance)										
Long-Term Loans (non-annuity)		15,184	15,346	14,432	14,432	14,432	14,432	14,432	14,432	14,432
Local registered stock										
Instalment Credit										
Financial Leases										
PPP liabilities										
Finance Granted By Cap Equipment Supplier										
Marketable Bonds										
Non-Marketable Bonds										
Bankers Acceptances										
Financial derivatives										
Other Securities										
<b>Municipality sub-total</b>	1	15,184	15,346	14,432	14,432	14,432	14,432	14,432	14,432	14,432
<b>Entities</b>										
Long-Term Loans (annuity/reducing balance)										
Long-Term Loans (non-annuity)										
Local registered stock										
Instalment Credit										
Financial Leases										
PPP liabilities										
Finance Granted By Cap Equipment Supplier										
Marketable Bonds										
Non-Marketable Bonds										
Bankers Acceptances										
Financial derivatives										
Other Securities										
<b>Entities sub-total</b>	1	-	-	-	-	-	-	-	-	-
<b>Total Borrowing</b>	1	15,184	15,346	14,432	14,432	14,432	14,432	14,432	14,432	14,432

**References**

1. Total borrowing must reconcile to Budgeted Financial Position (Borrowing - non-current)

FS183 Tswelopele - Supporting Table SA18 Transfers and grant receipts

Description	Ref	2008/9	2009/10	2010/11	Current Year 2011/12			2012/13 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2012/13	Budget Year +1 2013/14	Budget Year +2 2014/15
<b>R thousand</b>										
<b>RECEIPTS:</b>	1, 2									
<b>Operating Transfers and Grants</b>										
National Government:		29,929	39,825	50,772	57,623	57,623	57,623	65,358	68,940	74,627
Local Government Equitable Share		28,944	38,340	48,822	55,333	55,333	55,333	62,058	66,570	71,927
Finance Management		250	750	1,200	1,450	1,450	1,450	1,500	1,500	1,750
Municipal Systems Improvement		735	735	750	840	840	840	800	870	950
EPWP Grant								1,000	-	-
Provincial Government:		-	-	-	-	-	-	-	-	-
EPWP Grant										
District Municipality:		50	50	50	50	50	50	50	50	50
Lejweleputswas DM		50	50	50	50	50	50	50	50	50
Other grant providers:		-	-	-	-	-	-	-	-	-
<b>Total Operating Transfers and Grants</b>	5	29,979	39,875	50,822	57,673	57,673	57,673	65,408	68,990	74,677
<b>Capital Transfers and Grants</b>										
National Government:		11,318	18,649	20,799	25,015	25,015	25,015	30,344	32,010	33,861
Municipal Infrastructure Grant (MIG)		11,318	18,649	20,799	25,015	25,015	25,015	30,344	32,010	33,861
Other capital transfers/grants (insert desc)										
Provincial Government:		-	-	-	-	-	-	-	-	-
Other capital transfers/grants (insert description)										
District Municipality:		-	-	-	-	-	-	-	-	-
Lejweleputswas DM		-	-	-	-	-	-	-	-	-
Other grant providers:		-	-	-	-	-	-	6,500	-	-
National Lottery								6,500	-	-
<b>Total Capital Transfers and Grants</b>	5	11,318	18,649	20,799	25,015	25,015	25,015	36,844	32,010	33,861
<b>TOTAL RECEIPTS OF TRANSFERS &amp; GRANTS</b>		41,297	58,524	71,621	82,688	82,688	82,688	102,252	101,000	108,538

**References**

- Each transfer/grant is listed by name as gazetted together with the name of the transferring department or municipality, donor or other organisation
- Amounts actually **RECEIVED**; not revenue recognised (objective is to confirm grants transferred)
- Replacement of RSC levies
- Housing subsidies for housing where ownership transferred to organisations or persons outside the control of the municipality
- Total transfers and grants must reconcile to Budgeted Cash Flows
- Motor vehicle licensing refunds to be included under 'agency' services (Not Grant Receipts)

FS183 Tswelopele - Supporting Table SA19 Expenditure on transfers and grant programme

Description	Ref	2008/9	2009/10	2010/11	Current Year 2011/12			2012/13 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2012/13	Budget Year +1 2013/14	Budget Year +2 2014/15
R thousand										
EXPENDITURE:	1									
Operating expenditure of Transfers and Grants										
National Government:		29,929	39,825	50,772	57,623	57,623	57,623	65,358	68,940	74,627
Local Government Equitable Share		28,944	38,340	48,822	55,333	55,333	55,333	62,058	66,570	71,927
Finance Management		250	750	1,200	1,450	1,450	1,450	1,500	1,500	1,750
Municipal Systems Improvement		735	735	750	840	840	840	800	870	950
EPWP Grant								1,000	-	-
Provincial Government:		-	-	-	-	-	-	-	-	-
EPWP Grant										
District Municipality: Lejweleputswas DM		50	50	50	50	50	50	50	50	50
Other grant providers: 0		-	-	-	-	-	-	-	-	-
Total operating expenditure of Transfers and Grants:		29,979	39,875	50,822	57,673	57,673	57,673	65,408	68,990	74,677
Capital expenditure of Transfers and Grants										
National Government:		11,318	18,649	20,799	25,015	25,015	25,015	30,344	32,010	33,861
Municipal Infrastructure Grant (MIG)		11,318	18,649	20,799	25,015	25,015	25,015	30,344	32,010	33,861
Other capital transfers/grants [insert desc]										
Provincial Government:		-	-	-	-	-	-	-	-	-
Other capital transfers/grants [insert description]										
District Municipality: Lejweleputswas DM		-	-	-	-	-	-	-	-	-
Other grant providers: National Lottery		-	-	-	-	-	-	6,500	-	-
Total capital expenditure of Transfers and Grants		11,318	18,649	20,799	25,015	25,015	25,015	36,844	32,010	33,861
TOTAL EXPENDITURE OF TRANSFERS AND GRANTS		41,297	58,524	71,621	82,688	82,688	82,688	102,252	101,000	108,538

**References**

1. Expenditure must be separately listed for each transfer or grant received or recognised

FS183 Tswelopele - Supporting Table SA20 Reconciliation of transfers, grant receipts and unspent funds

Description	Ref	2008/9	2009/10	2010/11	Current Year 2011/12			2012/13 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2012/13	Budget Year +1 2013/14	Budget Year +2 2014/15
<b>R thousand</b>										
<b>Operating transfers and grants:</b>	1,3									
<b>National Government:</b>										
Balance unspent at beginning of the year		-								
Current year receipts		29,929	39,825	50,772	57,623	57,623	57,623	65,358	68,940	74,627
Conditions met - transferred to revenue		29,929	39,825	50,772	57,623	57,623	57,623	65,358	68,940	74,627
Conditions still to be met - transferred to liabilities		-	-	-	-	-	-	-	-	-
<b>Provincial Government:</b>										
Balance unspent at beginning of the year										
Current year receipts										
Conditions met - transferred to revenue		-	-	-	-	-	-	-	-	-
Conditions still to be met - transferred to liabilities										
<b>District Municipality:</b>										
Balance unspent at beginning of the year										
Current year receipts		50	50	50	50	50	50	50	50	50
Conditions met - transferred to revenue		50	50	50	50	50	50	50	50	50
Conditions still to be met - transferred to liabilities		-	-	-	-	-	-	-	-	-
<b>Other grant providers:</b>										
Balance unspent at beginning of the year										
Current year receipts										
Conditions met - transferred to revenue		-	-	-	-	-	-	-	-	-
Conditions still to be met - transferred to liabilities										
<b>Total operating transfers and grants revenue</b>		<b>29,979</b>	<b>39,875</b>	<b>50,822</b>	<b>57,673</b>	<b>57,673</b>	<b>57,673</b>	<b>65,408</b>	<b>68,990</b>	<b>74,677</b>
<b>Total operating transfers and grants - CTBM</b>	2	-	-	-	-	-	-	-	-	-
<b>Capital transfers and grants:</b>	1,3									
<b>National Government:</b>										
Balance unspent at beginning of the year										
Current year receipts		11,318	18,649	20,799	25,015	25,015	25,015	30,344	32,010	33,861
Conditions met - transferred to revenue		11,318	18,649	20,799	25,015	25,015	25,015	30,344	32,010	33,861
Conditions still to be met - transferred to liabilities		-	-	-	-	-	-	-	-	-
<b>Provincial Government:</b>										
Balance unspent at beginning of the year										
Current year receipts										
Conditions met - transferred to revenue		-	-	-	-	-	-	-	-	-
Conditions still to be met - transferred to liabilities										
<b>District Municipality:</b>										
Balance unspent at beginning of the year										
Current year receipts										
Conditions met - transferred to revenue		-	-	-	-	-	-	-	-	-
Conditions still to be met - transferred to liabilities										
<b>Other grant providers:</b>										
Balance unspent at beginning of the year										
Current year receipts								6,500	-	-
Conditions met - transferred to revenue		-	-	-	-	-	-	6,500	-	-
Conditions still to be met - transferred to liabilities		-	-	-	-	-	-	-	-	-
<b>Total capital transfers and grants revenue</b>		<b>11,318</b>	<b>18,649</b>	<b>20,799</b>	<b>25,015</b>	<b>25,015</b>	<b>25,015</b>	<b>36,844</b>	<b>32,010</b>	<b>33,861</b>
<b>Total capital transfers and grants - CTBM</b>	2	-	-	-	-	-	-	-	-	-
<b>TOTAL TRANSFERS AND GRANTS REVENUE</b>		<b>41,297</b>	<b>58,524</b>	<b>71,621</b>	<b>82,688</b>	<b>82,688</b>	<b>82,688</b>	<b>102,252</b>	<b>101,000</b>	<b>108,538</b>
<b>TOTAL TRANSFERS AND GRANTS - CTBM</b>		-	-	-	-	-	-	-	-	-

**References**

1. Total capital transfers and grants revenue must reconcile to Budgeted Financial Performance and Financial Position; total recurrent grants revenue must reconcile to Budgeted Financial Performance
2. CTBM = conditions to be met
3. National Treasury database will require this reconciliation for each transfer/grant

**FS183 Tswelopele - Supporting Table SA21 Transfers and grants made by the municipality**

Description	Ref	2008/9	2009/10	2010/11	Current Year 2011/12			2012/13 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2012/13	Budget Year +1 2013/14	Budget Year +2 2014/15
<b>R thousand</b>										
<b>Transfers to other municipalities</b>										
<i>Insert description</i>	1									
<b>TOTAL TRANSFERS TO MUNICIPALITIES:</b>		-	-	-	-	-	-	-	-	-
<b>Transfers to Entities/Other External Mechanisms</b>										
<i>Insert description</i>	2									
<b>TOTAL TRANSFERS TO ENTITIES/EMs'</b>		-	-	-	-	-	-	-	-	-
<b>Transfers to other Organs of State</b>										
<i>Insert description</i>	3									
<b>TOTAL TRANSFERS TO OTHER ORGANS OF STATE:</b>		-	-	-	-	-	-	-	-	-
<b>Grants to Organisations/ Groups of Individuals</b>										
<i>Insert description</i>	4									
<b>TOTAL GRANTS TO ORGANISATIONS/GROUPS OF INDIVIDUALS:</b>		-	-	-	-	-	-	-	-	-
<b>TOTAL TRANSFERS AND GRANTS</b>	5	-	-	-	-	-	-	-	-	-

**References**

1. Insert description listed by municipal name and demarcation code of recipient
2. Insert description of each entity or external mechanism (an external mechanism may be provided with resources to ensure a minimum level of service)
3. Insert description of each Organ of State (e.g. transfer to electricity provider to compensate for FBS provided)
4. Insert description of each other organisation (e.g. charity)
5. All descriptions should separate transfers for 'capital purposes' and 'operating purposes'

FS183 Tswelopele - Supporting Table SA22 Summary councillor and staff benefits

Summary of Employee and Councillor remuneration	Ref	2008/9	2009/10	2010/11	Current Year 2011/12			2012/13 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2012/13	Budget Year +1 2013/14	Budget Year +2 2014/15
R thousand		A	B	C	D	E	F	G	H	I
<b>Councillors (Political Office Bearers plus Other)</b>										
Salary	1	2,574	2,450	2,967	2,104	2,104	2,104	3,290	3,619	3,981
Pension Contributions		-	274	287	316	316	316	494	543	697
Medical Aid Contributions		-	591	484	632	632	632	248	716	790
Motor vehicle allowance		-	-	-	802	802	802	845	930	1,023
Cell phone allowance		-	-	-	163	163	163	174	192	211
Housing allowance		-	-	-	-	-	-	-	-	-
Other benefits or allowances		-	-	-	80	80	80	-	-	-
In-kind benefits		-	-	-	-	-	-	-	-	-
<b>Sub Total - Councillors</b>		<b>2,574</b>	<b>3,315</b>	<b>3,738</b>	<b>4,097</b>	<b>4,097</b>	<b>4,097</b>	<b>5,051</b>	<b>6,002</b>	<b>6,602</b>
<b>% increase</b>	4		<b>26.8%</b>	<b>12.6%</b>	<b>9.8%</b>	-	-	<b>23.3%</b>	<b>18.8%</b>	<b>10.0%</b>
<b>Senior Managers of the Municipality</b>										
Salary	2	1,771	2,047	2,270	3,103	3,103	3,103	3,836	4,221	4,644
Pension Contributions		181	193	245	491	491	491	500	650	605
Medical Aid Contributions		181	193	245	74	74	74	136	160	165
Motor vehicle allowance		782	896	853	653	653	653	912	1,004	1,104
Cell phone allowance		-	-	3	-	-	-	-	-	-
Housing allowance		-	-	-	-	-	-	-	-	-
Performance Bonus		96	67	91	-	-	-	-	-	-
Other benefits or allowances		-	-	-	129	129	129	121	134	147
In-kind benefits		-	-	-	-	-	-	-	-	-
<b>Sub Total - Senior Managers of Municipality</b>		<b>3,012</b>	<b>3,395</b>	<b>3,706</b>	<b>4,450</b>	<b>4,450</b>	<b>4,450</b>	<b>5,507</b>	<b>6,058</b>	<b>6,664</b>
<b>% increase</b>	4		<b>12.7%</b>	<b>9.1%</b>	<b>20.1%</b>	-	-	<b>23.8%</b>	<b>10.0%</b>	<b>10.0%</b>
<b>Other Municipal Staff</b>										
Basic Salaries and Wages		14,243	13,915	17,445	16,632	16,878	16,878	21,910	24,101	26,511
Pension Contributions		2,057	2,589	3,114	3,161	3,266	3,266	3,939	4,333	4,767
Medical Aid Contributions		2,057	2,661	2,610	1,681	1,766	1,766	2,384	2,623	2,885
Motor vehicle allowance		1,183	867	733	829	829	829	846	931	1,024
Cell phone allowance		-	-	-	-	-	-	-	-	-
Housing allowance		67	53	20	81	84	84	75	82	90
Overtime		977	1,030	1,392	419	1,093	1,093	457	502	553
Performance Bonus		513	-	-	-	-	-	-	-	-
Other benefits or allowances		916	2,021	1,564	868	909	909	6	7	7
In-kind benefits		-	-	-	-	-	-	-	-	-
<b>Sub Total - Other Municipal Staff</b>		<b>22,014</b>	<b>23,145</b>	<b>27,079</b>	<b>23,671</b>	<b>24,826</b>	<b>24,826</b>	<b>29,616</b>	<b>32,578</b>	<b>35,836</b>
<b>% increase</b>	4		<b>5.1%</b>	<b>17.0%</b>	<b>(12.6%)</b>	<b>4.9%</b>	-	<b>19.3%</b>	<b>10.0%</b>	<b>10.0%</b>
<b>Total Parent Municipality</b>		<b>27,599</b>	<b>29,856</b>	<b>34,522</b>	<b>32,218</b>	<b>33,373</b>	<b>33,373</b>	<b>40,175</b>	<b>44,638</b>	<b>49,103</b>
			<b>8.2%</b>	<b>15.6%</b>	<b>(6.7%)</b>	<b>3.6%</b>	-	<b>20.4%</b>	<b>11.1%</b>	<b>10.0%</b>
<b>Board Members of Entities</b>										
Salary		-	-	-	-	-	-	-	-	-
Pension Contributions		-	-	-	-	-	-	-	-	-
Medical Aid Contributions		-	-	-	-	-	-	-	-	-
Motor vehicle allowance		-	-	-	-	-	-	-	-	-
Cell phone allowances		-	-	-	-	-	-	-	-	-
Housing allowance		-	-	-	-	-	-	-	-	-
Board Fees		-	-	-	-	-	-	-	-	-
Other benefits and allowances		-	-	-	-	-	-	-	-	-
In-kind benefits		-	-	-	-	-	-	-	-	-
<b>Sub Total - Board Members of Entities</b>		<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>% increase</b>	4		<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Senior Managers of Entities</b>										
Salary		-	-	-	-	-	-	-	-	-
Pension Contributions		-	-	-	-	-	-	-	-	-
Medical Aid Contributions		-	-	-	-	-	-	-	-	-
Motor vehicle allowance		-	-	-	-	-	-	-	-	-
Cell phone allowances		-	-	-	-	-	-	-	-	-
Housing allowance		-	-	-	-	-	-	-	-	-
Performance Bonus		-	-	-	-	-	-	-	-	-
Other benefits or allowances		-	-	-	-	-	-	-	-	-
In-kind benefits		-	-	-	-	-	-	-	-	-
<b>Sub Total - Senior Managers of Entities</b>		<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>% increase</b>	4		<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Other Staff of Entities</b>										
Basic Salaries and Wages		-	-	-	-	-	-	-	-	-
Pension Contributions		-	-	-	-	-	-	-	-	-
Medical Aid Contributions		-	-	-	-	-	-	-	-	-
Motor vehicle allowance		-	-	-	-	-	-	-	-	-
Cell phone allowances		-	-	-	-	-	-	-	-	-
Housing allowance		-	-	-	-	-	-	-	-	-
Overtime		-	-	-	-	-	-	-	-	-
Performance Bonus		-	-	-	-	-	-	-	-	-
Other benefits or allowances		-	-	-	-	-	-	-	-	-
In-kind benefits		-	-	-	-	-	-	-	-	-
<b>Sub Total - Other Staff of Entities</b>		<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>% increase</b>	4		<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Total Municipal Entities</b>		<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>TOTAL SALARY, ALLOWANCES &amp; BENEFITS</b>		<b>27,599</b>	<b>29,856</b>	<b>34,522</b>	<b>32,218</b>	<b>33,373</b>	<b>33,373</b>	<b>40,175</b>	<b>44,638</b>	<b>49,103</b>
<b>% increase</b>	4		<b>8.2%</b>	<b>15.6%</b>	<b>(6.7%)</b>	<b>3.6%</b>	-	<b>20.4%</b>	<b>11.1%</b>	<b>10.0%</b>
<b>TOTAL MANAGERS AND STAFF</b>	5	<b>25,026</b>	<b>26,541</b>	<b>30,784</b>	<b>28,121</b>	<b>29,276</b>	<b>29,276</b>	<b>35,123</b>	<b>38,636</b>	<b>42,501</b>

**References**

1. Include 'Loans and advances' where applicable if any reportable amounts until phased compliance with s164 of MFMA achieved
2. s57 of the Systems Act
3. If benefits in kind are provided (e.g. provision of living quarters) the full market value must be shown as the cost to the municipality
4. B/A, C/B, D/C, E/C, F/C, G/D, H/D, I/D
5. Must agree to the sub-total appearing on Table A1 (Employee costs)

**Column Definitions:**

- A, B and C. Audited actual as per the audited financial statements. If audited amounts are unavailable, unaudited amounts must be provided with a note stating these are unaudited
- D. The original budget approved by council for the budget year.
- E. The budget for the budget year as adjusted by council resolution in terms of section 28 of the MFMA.
- F. An estimate of final actual amounts (pre audit) for the current year at the point in time of preparing the budget for the budget year. This may differ from E.
- G. The amount to be appropriated for the budget year.
- H and I. The indicative projection.

**FS183 Tswelopele - Supporting Table SA23 Salaries, allowances & benefits (political office bearers/councillors/senior managers)**

<b>Disclosure of Salaries, Allowances &amp; Benefits 1.</b>	<b>Ref</b>	<b>No. 10</b>	<b>Salary</b>	<b>Contrib.</b>	<b>Allowances</b>	<b>Performance Bonuses</b>	<b>In-kind benefits</b>	<b>Total Package</b>
<b>Rand per annum</b>				<b>1.</b>			<b>2.</b>	<b>3.</b>
<b>Councillors</b>	4							
Speaker	5		451,800	88,400	130,000	-	-	670,200
Chief Whip			225,000	50,000	53,800	-	-	328,800
Executive Mayor			568,800	101,100	158,500	-	-	828,400
Deputy Executive Mayor			-	-	-	-	-	-
Executive Committee			225,000	50,000	53,800	-	-	328,800
Total for all other councillors			1,819,700	452,000	623,400	-	-	2,895,100
<b>Total Councillors</b>	9	-	<b>3,290,300</b>	<b>741,500</b>	<b>1,019,500</b>	-	-	<b>5,051,300</b>
<b>Senior Managers of the Municipality</b>	6							
Municipal Manager (MM)			543,600	134,800	137,300	-	-	815,700
Chief Finance Officer			546,900	105,500	92,200	-	-	744,600
Chief Operations Officer			517,600	106,600	139,100	-	-	763,300
Exc:Manager Community Services			516,400	113,300	107,800	-	-	737,500
Exc:Manager Corporate Services			498,100	90,000	131,100	-	-	719,200
List of each official with packages >= senior manager								-
Senior Manager Finance			346,300	57,800	162,200	-	-	566,300
Senior Manager Corporate			354,500	84,900	111,800	-	-	551,200
Senior Manager Community			254,400	63,400	86,100	-	-	403,900
Senior Manager Technical			260,500	69,300	108,700	-	-	438,500
								-
								-
								-
								-
								-
								-
								-
								-
								-
								-
								-
<b>Total Senior Managers of the Municipality</b>	9	-	<b>3,838,300</b>	<b>825,600</b>	<b>1,076,300</b>	-	-	<b>5,740,200</b>
<b>A Heading for Each Entity</b>	7, 8							
List each member of board by designation								-
								-
								-
								-
								-
								-
								-
								-
								-
								-
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								-
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								-
								-
								-
								-
								-
								-
								-
								-
								-
<b>Total for municipal entities</b>	9	-	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
TOTAL COST OF COUNCILLOR, DIRECTOR and EXECUTIVE REMUNERATION		-	7,128,600	1,567,100	2,095,800	-	-	10,791,500

## References

1. Pension and medical aid
2. If benefits in kind are provided (e.g. provision of living quarters) the full market value must be shown as the cost to the municipality
3. Total package must equal the total cost to the municipality
4. List each political office bearer by designation. Provide a total for all other councillors
5. Political office bearer is defined in MFMA s 1: speaker, executive mayor, deputy executive mayor, member of executive committee, mayor, deputy mayor, member of mayoral committee, the councillor designated to exercise powers and duties of mayor (MSA s 57)
6. Also list each senior manager reporting to MM by designation and each official with package >= senior manager by designation
7. List each entity where municipality has an interest and state percentage ownership and control
8. List each senior manager reporting to the CEO of an Entity by designation
9. Must reconcile to relevant section of Table A24
10. Must reconcile to totals shown for the budget year of Table A22



**FS183 Tswelopele • Supporting Table SA24 Summary of personnel numbers**

Summary of Personnel Numbers		Ref	2010/11			Current Year 2011/12			Budget Year 2012/13		
Number		1,2	Positions	Permanent employees	Contract employees	Positions	Permanent employees	Contract employees	Positions	Permanent employees	Contract employees
<b>Municipal Council and Boards of Municipal Entities</b>											
Councillors (Political Office Bearers plus Other Councillors)			15		15	15		15	15		15
Board Members of municipal entities		4									
<b>Municipal employees</b>											
Municipal Manager and Senior Managers		5									
Other Managers		3	11	6	5	11	7	5	11	7	5
Professionals		7									
Finance			-	-	-	-	-	-	-	-	-
Spatial/town planning			-	-	-	-	-	-	-	-	-
Information Technology											
Roads											
Electricity											
Water											
Sanitation											
Refuse											
Other			1	1		1	1		1	1	
Technicians			190	185	5	190	185	5	190	185	5
Finance											
Spatial/town planning											
Information Technology											
Roads			63	63	-	63	63	-	63	63	-
Electricity			8	8	-	8	8	-	8	8	-
Water			20	20	-	20	20	-	20	20	-
Sanitation			44	39	5	44	39	5	44	39	5
Refuse			55	55	-	55	55	-	55	55	-
Other											
Clerks (Clerical and administrative)											
Service and sales workers											
Skilled agricultural and fishery workers											
Craft and related trades											
Plant and Machine Operators											
Elementary Occupations											
<b>TOTAL PERSONNEL NUMBERS</b>			<b>217</b>	<b>192</b>	<b>25</b>	<b>217</b>	<b>193</b>	<b>25</b>	<b>217</b>	<b>193</b>	<b>25</b>
% increase						-	0.5%	-	-	-	-
<b>Total municipal employees headcount</b>		6									
Finance personnel headcount		8	22	21	1	22	21	1	22	21	1
Human Resources personnel headcount		8	6	6		6	6		6	6	

**References**

1. Positions must be funded and aligned to the municipality's current organisational structure
2. Full Time Equivalent (FTE). E.g. One full time person = 1FTE. A person working half time (say 4 hours out of 8) = 0.5FTE.
3. s57 of the Systems Act
4. Include only in Consolidated Statements
5. Include municipal entity employees in Consolidated Statements
6. Include headcount (number to persons, Not FTE) of managers and staff only (exclude councillors)
7. Managers who provide the direction of a critical technical function
8. Total number of employees working on these functions

FS183 Tswelopele - Supporting Table SA25 Budgeted monthly revenue and expenditure

R thousand	Description	Ref	Budget Year 2012/13												Medium Term Revenue and Expenditure Framework			
			July	August	Sept.	October	November	December	January	February	March	April	May	June	Budget Year 2012/13	Budget Year +1 2013/14	Budget Year +2 2014/15	
<b>Revenue By Source</b>			267	267	267	267	267	267	267	267	267	267	267	267	267	267	267	267
	Property rates		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
	Property rates - penalties & collection charges		711	711	711	711	711	711	711	711	711	711	711	711	711	711	711	711
	Service charges - electricity revenue		350	350	350	350	350	350	350	350	350	350	350	350	350	350	350	350
	Service charges - water revenue		383	383	383	383	383	383	383	383	383	383	383	383	383	383	383	383
	Service charges - sanitation revenue		238	238	238	238	238	238	238	238	238	238	238	238	238	238	238	238
	Service charges - refuse revenue		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
	Service charges - other		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
	Rental of facilities and equipment		49	49	49	49	49	49	49	49	49	49	49	49	49	49	49	49
	Interest earned - external investments		140	140	140	140	140	140	140	140	140	140	140	140	140	140	140	140
	Interest earned - outstanding debtors		50	50	50	50	50	50	50	50	50	50	50	50	50	50	50	50
	Dividends received		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
	Fines		6	6	6	6	6	6	6	6	6	6	6	6	6	6	6	6
	Licences and permits		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
	Agency services		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
	Transfers recognised - operational		4,725	4,725	4,725	4,725	4,725	4,725	4,725	4,725	4,725	4,725	4,725	4,725	4,725	4,725	4,725	4,725
	Other revenue		39	39	39	39	39	39	39	39	39	39	39	39	39	39	39	39
	Gains on disposal of PPE		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
<b>Total Revenue (excluding capital transfers and contribution)</b>			<b>6,959</b>	<b>6,959</b>	<b>6,959</b>	<b>6,959</b>	<b>6,959</b>	<b>6,959</b>	<b>6,959</b>	<b>6,959</b>	<b>6,959</b>	<b>6,959</b>	<b>6,959</b>	<b>6,959</b>	<b>6,959</b>	<b>6,959</b>	<b>6,959</b>	<b>6,959</b>
<b>Expenditure By Type</b>																		
	Employee related costs		1,828	1,828	1,828	1,828	1,828	1,828	1,828	1,828	1,828	1,828	1,828	1,828	1,828	1,828	1,828	1,828
	Remuneration of councillors		257	257	257	257	257	257	257	257	257	257	257	257	257	257	257	257
	Debt impairment		495	495	495	495	495	495	495	495	495	495	495	495	495	495	495	495
	Depreciation & asset impairment		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
	Finance charges		180	180	180	180	180	180	180	180	180	180	180	180	180	180	180	180
	Bulk purchases		867	867	867	867	867	867	867	867	867	867	867	867	867	867	867	867
	Other materials		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
	Contracted services		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
	Transfers and grants		219	219	219	219	219	219	219	219	219	219	219	219	219	219	219	219
	Other expenditure		947	947	947	947	947	947	947	947	947	947	947	947	947	947	947	947
	Loss on disposal of PPE		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
<b>Total Expenditure</b>			<b>4,794</b>	<b>4,794</b>	<b>4,794</b>	<b>4,794</b>	<b>4,794</b>	<b>4,794</b>	<b>4,794</b>	<b>4,794</b>	<b>4,794</b>	<b>4,794</b>	<b>4,794</b>	<b>4,794</b>	<b>4,794</b>	<b>4,794</b>	<b>4,794</b>	<b>4,794</b>
<b>Surplus/(Deficit)</b>			<b>2,164</b>	<b>2,164</b>	<b>2,164</b>	<b>2,164</b>	<b>2,164</b>	<b>2,164</b>	<b>2,164</b>	<b>2,164</b>	<b>2,164</b>	<b>2,164</b>	<b>2,164</b>	<b>2,164</b>	<b>2,164</b>	<b>2,164</b>	<b>2,164</b>	<b>2,164</b>
Transfers recognised - capital			-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Contributions recognised - capital			-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Contributed assets			-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
<b>Surplus/(Deficit) after capital transfers &amp; contributions</b>			<b>2,164</b>	<b>2,164</b>	<b>2,164</b>	<b>2,164</b>	<b>2,164</b>	<b>2,164</b>	<b>2,164</b>	<b>2,164</b>	<b>2,164</b>	<b>2,164</b>	<b>2,164</b>	<b>2,164</b>	<b>2,164</b>	<b>2,164</b>	<b>2,164</b>	<b>2,164</b>
Taxation			-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Attributable to minorities			-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Share of surplus/ (deficit) of associate			-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
1	<b>Surplus/(Deficit)</b>		<b>2,164</b>	<b>2,164</b>	<b>2,164</b>	<b>2,164</b>	<b>2,164</b>	<b>2,164</b>	<b>2,164</b>	<b>2,164</b>	<b>2,164</b>	<b>2,164</b>	<b>2,164</b>	<b>2,164</b>	<b>2,164</b>	<b>2,164</b>	<b>2,164</b>	<b>2,164</b>

References

1. Surplus (Deficit) must reconcile with Budgeted Financial Performance

FS183 Tswelopele - Supporting Table SA26 Budgeted monthly revenue and expenditure (municipal vote)

R thousand	Description	Ref	Budget Year 2012/13												Medium Term Revenue and Expenditure Framework		
			July	August	Sept.	October	November	December	January	February	March	April	May	June	Budget Year 2012/13	Budget Year +1 2013/14	Budget Year +2 2014/15
<b>Revenue by Vote</b>																	
	Vote1 - EXECUTIVE & COUNCIL		296	296	296	296	296	296	296	296	296	296	296	296	3,557	2,809	3,397
	Vote2 - BUDGET AND TREASURY OFFICE		1,356	1,356	1,356	1,356	1,356	1,356	1,356	1,356	1,356	1,356	1,356	1,356	16,272	16,919	17,915
	Vote3 - COMMUNITY & SOCIAL SERVICES		217	217	217	217	217	217	217	217	217	217	217	217	2,608	2,833	3,117
	Vote4 - PUBLIC SAFETY		168	168	168	168	168	168	168	168	168	168	168	168	2,013	2,199	2,421
	Vote5 - SPORT & RECREATION		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
	Vote6 - WASTE MANAGEMENT		895	895	895	895	895	895	895	895	895	895	895	895	10,742	11,340	12,009
	Vote7 - WASTE WATER MANAGEMENT		1,404	1,404	1,404	1,404	1,404	1,404	1,404	1,404	1,404	1,404	1,404	1,404	16,849	17,746	18,750
	Vote8 - ROAD TRANSPORT		22	22	22	22	22	22	22	22	22	22	22	22	267	293	323
	Vote 10 - ELECTRICITY		4,448	4,448	4,448	4,448	4,448	4,448	4,448	4,448	4,448	4,448	4,448	4,448	53,375	58,210	64,688
	Vote 9 - WATER		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
	VOTE 11 - CORPORATE SERVICES		-	-	-	-	-	-	-	-	-	-	-	-	130	-	-
	Example 12 - Vote12		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
	Example 13 - Vote13		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
	Example 14 - Vote14		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
	Example 15 - Vote15		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
<b>Total Revenue by Vote</b>			<b>8,807</b>	<b>8,807</b>	<b>8,807</b>	<b>8,807</b>	<b>8,807</b>	<b>8,807</b>	<b>8,807</b>	<b>8,807</b>	<b>8,807</b>	<b>8,807</b>	<b>8,807</b>	<b>8,807</b>	<b>105,813</b>	<b>112,350</b>	<b>122,621</b>
<b>Expenditure by Vote to be appropriated</b>																	
	Vote1 - EXECUTIVE & COUNCIL		1,684	1,684	1,684	1,684	1,684	1,684	1,684	1,684	1,684	1,684	1,684	1,684	20,205	21,109	23,585
	Vote2 - BUDGET AND TREASURY OFFICE		1,571	1,571	1,571	1,571	1,571	1,571	1,571	1,571	1,571	1,571	1,571	1,571	18,849	20,300	22,119
	Vote3 - COMMUNITY & SOCIAL SERVICES		746	746	746	746	746	746	746	746	746	746	746	746	8,957	9,852	10,840
	Vote4 - PUBLIC SAFETY		168	168	168	168	168	168	168	168	168	168	168	168	2,013	2,199	2,421
	Vote5 - SPORT & RECREATION		10	10	10	10	10	10	10	10	10	10	10	10	123	135	148
	Vote6 - WASTE MANAGEMENT		614	614	614	614	614	614	614	614	614	614	614	614	7,374	8,044	8,781
	Vote7 - WASTE WATER MANAGEMENT		684	684	684	684	684	684	684	684	684	684	684	684	8,203	8,762	9,277
	Vote8 - ROAD TRANSPORT		693	693	693	693	693	693	693	693	693	693	693	693	8,311	9,142	10,057
	Vote 10 - ELECTRICITY		2,842	2,842	2,842	2,842	2,842	2,842	2,842	2,842	2,842	2,842	2,842	2,842	34,099	38,390	43,177
	Vote 9 - WATER		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
	VOTE 11 - CORPORATE SERVICES		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
	Example 12 - Vote12		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
	Example 13 - Vote13		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
	Example 14 - Vote14		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
	Example 15 - Vote15		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
<b>Total Expenditure by Vote</b>			<b>9,011</b>	<b>9,011</b>	<b>9,011</b>	<b>9,011</b>	<b>9,011</b>	<b>9,011</b>	<b>9,011</b>	<b>9,011</b>	<b>9,011</b>	<b>9,011</b>	<b>9,011</b>	<b>9,011</b>	<b>108,133</b>	<b>115,932</b>	<b>130,405</b>
<b>Surplus/(Deficit) before assoc.</b>			<b>(204)</b>	<b>(204)</b>	<b>(204)</b>	<b>(204)</b>	<b>(204)</b>	<b>(204)</b>	<b>(204)</b>	<b>(204)</b>	<b>(204)</b>	<b>(204)</b>	<b>(204)</b>	<b>(204)</b>	<b>(2,321)</b>	<b>(3,582)</b>	<b>(7,785)</b>
	Taxation																
	Attributable to minorities																
	Share of surplus/ (deficit) of associate																
	<b>Surplus/(Deficit)</b>	<b>1</b>	<b>(204)</b>	<b>(204)</b>	<b>(204)</b>	<b>(204)</b>	<b>(204)</b>	<b>(204)</b>	<b>(204)</b>	<b>(204)</b>	<b>(204)</b>	<b>(204)</b>	<b>(204)</b>	<b>(204)</b>	<b>(2,321)</b>	<b>(3,582)</b>	<b>(7,785)</b>

References

1. Surplus (Deficit) must reconcile with Budgeted Financial Performance

FS183 Tshepo - Supporting Table SA27 Budgeted monthly revenue and expenditure (standard classification)

Description	Ref	Budget Year 2012/13												Medium Term Revenue and Expenditure Framework		
		July	August	Sept.	October	November	December	January	February	March	April	May	June	Budget Year 2012/13	Budget Year +1 2013/14	Budget Year +2 2014/15
<b>Revenue - Standard</b>																
<b>Governance and administration</b>		3,026	517	517	517	517	517	517	517	517	517	517	10,829	19,829	19,728	21,312
Executive and council		238	238	238	238	238	238	238	238	238	238	238	238	2,857	2,088	2,674
Budget and treasury office		3,547	238	238	238	238	238	238	238	238	238	238	238	16,272	16,919	17,915
Corporate services		41	41	41	41	41	41	41	41	41	41	41	41	700	711	723
<b>Community and public safety</b>		147	147	147	147	147	147	147	147	147	147	147	3,010	4,621	5,032	5,539
Community and social services		146	146	146	146	146	146	146	146	146	146	146	1,005	2,608	2,833	3,117
Sport and recreation		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Public safety		1	1	1	1	1	1	1	1	1	1	1	2,005	2,013	2,199	2,421
Housing		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Health		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
<b>Economic and environmental services</b>		10	10	10	10	10	10	10	10	10	10	10	161	267	293	323
Planning and development		0	0	0	0	0	0	0	0	0	0	0	0	-	-	-
Road transport		10	10	10	10	10	10	10	10	10	10	10	161	267	293	323
Environmental protection		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
<b>Trading services</b>		3,101	3,101	3,101	3,101	3,101	3,101	3,101	3,101	3,101	3,101	3,101	46,858	80,966	87,296	95,447
Electricity		1,031	1,031	1,031	1,031	1,031	1,031	1,031	1,031	1,031	1,031	1,031	23,898	35,236	39,089	44,467
Water		526	526	526	526	526	526	526	526	526	526	526	12,355	18,139	19,121	20,221
Waste water management		1,045	1,045	1,045	1,045	1,045	1,045	1,045	1,045	1,045	1,045	1,045	5,358	16,849	17,746	18,750
Waste management		499	499	499	499	499	499	499	499	499	499	499	5,249	10,742	11,340	12,009
Other		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
<b>Total Revenue - Standard</b>		7,083	3,774	3,774	3,774	3,774	3,774	3,774	3,774	3,774	3,774	3,774	60,859	105,683	112,350	122,621
<b>Expenditure - Standard</b>																
<b>Governance and administration</b>		3,255	3,255	3,255	3,255	3,255	3,255	3,255	3,255	3,255	3,255	3,255	3,255	39,055	41,408	45,704
Executive and council		1,177	1,177	1,177	1,177	1,177	1,177	1,177	1,177	1,177	1,177	1,177	1,177	14,120	14,488	16,302
Budget and treasury office		1,571	1,571	1,571	1,571	1,571	1,571	1,571	1,571	1,571	1,571	1,571	1,571	18,849	20,300	22,119
Corporate services		507	507	507	507	507	507	507	507	507	507	507	507	6,086	6,621	7,283
<b>Community and public safety</b>		924	924	924	924	924	924	924	924	924	924	924	924	11,092	12,186	13,410
Community and social services		746	746	746	746	746	746	746	746	746	746	746	746	8,957	9,852	10,840
Sport and recreation		10	10	10	10	10	10	10	10	10	10	10	10	123	135	148
Public safety		168	168	168	168	168	168	168	168	168	168	168	168	2,013	2,199	2,421
Housing		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Health		693	693	693	693	693	693	693	693	693	693	693	693	8,311	9,142	10,057
<b>Economic and environmental services</b>		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Planning and development		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Road transport		693	693	693	693	693	693	693	693	693	693	693	693	8,311	9,142	10,057
Environmental protection		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
<b>Trading services</b>		4,140	4,140	4,140	4,140	4,140	4,140	4,140	4,140	4,140	4,140	4,140	4,140	49,675	53,195	61,235
Electricity		1,984	1,984	1,984	1,984	1,984	1,984	1,984	1,984	1,984	1,984	1,984	1,984	23,803	27,069	30,794
Water		858	858	858	858	858	858	858	858	858	858	858	858	10,296	11,321	12,383
Waste water management		684	684	684	684	684	684	684	684	684	684	684	684	8,203	9,762	10,777
Waste management		614	614	614	614	614	614	614	614	614	614	614	614	7,374	8,044	8,781
Other		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
<b>Total Expenditure - Standard</b>		9,011	9,011	9,011	9,011	9,011	9,011	9,011	9,011	9,011	9,011	9,011	9,011	108,133	115,932	130,405
<b>Surplus/(Deficit) before assoc.</b>		(1,928)	(5,237)	(5,237)	(5,237)	(5,237)	(5,237)	(5,237)	(5,237)	(5,237)	(5,237)	(5,237)	(5,237)	(2,451)	(3,582)	(7,785)
Share of surplus/ (deficit) of associate		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
<b>Surplus/(Deficit)</b>	1	(1,928)	(5,237)	(5,237)	(5,237)	(5,237)	(5,237)	(5,237)	(5,237)	(5,237)	(5,237)	(5,237)	(5,237)	(2,451)	(3,582)	(7,785)

References

1. Surplus (Deficit) must reconcile with Budgeted Financial Performance

FS183 Tswelopele - Supporting Table SA28 Budgeted monthly capital expenditure (municipal vote)

R thousand	Description	Ref	Budget Year 2012/13												Medium Term Revenue and Expenditure Framework		
			July	August	Sept.	October	Nov.	Dec.	January	Feb.	March	April	May	June	Budget Year 2012/13	Budget Year +1 2013/14	Budget Year +2 2014/15
1	<b>Multi-year expenditure to be appropriated</b>																
	Vote1 - EXECUTIVE & COUNCIL		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
	Vote2 - BUDGET AND TREASURY OFFICE		-	-	-	-	-	-	-	-	-	-	-	-	300	-	-
	Vote3 - COMMUNITY & SOCIAL SERVICES		146	146	146	146	146	146	146	146	146	146	146	146	1,756	2,616	2,400
	Vote4 - PUBLIC SAFETY		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
	Vote5 - SPORT & RECREATION		250	250	250	250	250	250	250	250	250	250	250	250	3,000	-	5,000
	Vote6 - WASTE MANAGEMENT		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
	Vote7 - WASTE WATER MANAGEMENT		1,768	1,768	1,768	1,768	1,768	1,768	1,768	1,768	1,768	1,768	1,768	1,768	21,215	18,872	-
	Vote8 - ROAD TRANSPORT		700	700	700	700	700	700	700	700	700	700	700	700	8,400	10,600	26,461
	Vote 10 - ELECTRICITY		-	-	-	-	-	-	-	-	-	-	-	-	400	-	-
	Vote 9 - WATER		-	-	-	-	-	-	-	-	-	-	-	-	500	-	-
	VOTE 11 - CORPORATE SERVICES		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
	Example 12 - Vote12		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
	Example 13 - Vote13		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
	Example 14 - Vote14		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
	Example 15 - Vote15		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
<b>Capital multi-year expenditure sub-total</b>			2,864	2,864	2,864	2,864	2,864	2,864	2,864	2,864	2,864	2,864	2,864	4,064	35,571	32,088	33,861
2	<b>Single-year expenditure to be appropriated</b>																
	Vote1 - EXECUTIVE & COUNCIL		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
	Vote2 - BUDGET AND TREASURY OFFICE		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
	Vote3 - COMMUNITY & SOCIAL SERVICES		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
	Vote4 - PUBLIC SAFETY		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
	Vote5 - SPORT & RECREATION		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
	Vote6 - WASTE MANAGEMENT		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
	Vote7 - WASTE WATER MANAGEMENT		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
	Vote8 - ROAD TRANSPORT		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
	Vote 10 - ELECTRICITY		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
	Vote 9 - WATER		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
	VOTE 11 - CORPORATE SERVICES		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
	Example 12 - Vote12		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
	Example 13 - Vote13		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
	Example 14 - Vote14		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
	Example 15 - Vote15		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
<b>Capital single-year expenditure sub-total</b>			-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
<b>Total Capital Expenditure</b>			2,864	2,864	2,864	2,864	2,864	2,864	2,864	2,864	2,864	2,864	2,864	4,064	35,571	32,088	33,861

**References**

1. Table should be completed as either Multi-Year expenditure appropriation or Budget Year and Forward Year estimates
2. Total Capital Expenditure must reconcile to Budgeted Capital Expenditure

FS183 Tswelopele - Supporting Table SA29 Budgeted monthly capital expenditure (standard classification)

R thousand	Description	Ref	Budget Year 2012/13												Medium Term Revenue and Expenditure Framework		
			July	August	Sept.	October	Nov.	Dec.	January	Feb.	March	April	May	June	Budget Year 2012/13	Budget Year +1 2013/14	Budget Year +2 2014/15
	<b>Capital Expenditure - Standard</b>	1															
	<b>Governance and administration</b>																
	Executive and council		25	25	25	25	25	25	25	25	25	25	25	25	300	-	-
	Budget and treasury office		25	25	25	25	25	25	25	25	25	25	25	25	300	-	-
	Corporate services		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
	<b>Community and public safety</b>																
	Community and social services		396	396	396	396	396	396	396	396	396	396	396	400	4,756	2,616	7,400
	Sport and recreation		146	146	146	146	146	146	146	146	146	146	146	150	1,756	2,616	2,400
	Public safety		250	250	250	250	250	250	250	250	250	250	250	250	3,000	-	5,000
	Housing		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
	Health		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
	<b>Economic and environmental services</b>																
	Planning and development		700	700	700	700	700	700	700	700	700	700	700	700	8,400	10,600	26,461
	Road transport		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
	Environmental protection		700	700	700	700	700	700	700	700	700	700	700	700	8,400	10,600	26,461
	<b>Trading services</b>																
	Electricity		1,768	1,768	1,768	1,768	1,768	1,768	1,768	1,768	1,768	1,768	1,768	2,667	22,115	18,872	-
	Water		-	-	-	-	-	-	-	-	-	-	-	400	400	-	-
	Waste water management		-	-	-	-	-	-	-	-	-	-	-	500	500	-	-
	Waste management		1,768	1,768	1,768	1,768	1,768	1,768	1,768	1,768	1,768	1,768	1,768	1,767	21,215	18,872	-
	<b>Other</b>		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
	<b>Total Capital Expenditure - Standard</b>	2	2,889	2,889	2,889	2,889	2,889	2,889	2,889	2,889	2,889	2,889	2,889	3,792	35,571	32,088	33,861

**References**

1. Table should be completed as either Multi-Year expenditure appropriation or Budget Year and Forward Year estimates
2. Total Capital Expenditure must reconcile to Budgeted Capital Expenditure

MONTHLY CASH FLOWS		Budget Year 2012/13												Medium Term Revenue and Expenditure Framework		
R thousand		July	August	Sept.	October	November	December	January	February	March	April	May	June	Budget Year 2012/13	Budget Year +1 2013/14	Budget Year +2 2014/15
<b>Cash Receipts By Source</b>																
Property rates	482	1,446	321	321	321	321	321	321	321	321	321	321	964	5,784	5,784	5,784
Property rates - penalties & collection charges	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - electricity revenue	2,250	2,150	1,950	1,250	1,250	1,150	900	800	750	850	900	1,650	2,474	17,074	19,636	23,563
Service charges - water revenue	350	350	350	350	350	346	346	346	346	346	346	346	775	4,272	4,272	4,272
Service charges - sanitation revenue	346	346	346	346	346	346	346	346	346	346	346	346	346	4,157	4,157	4,157
Service charges - refuse revenue	193	193	193	193	193	193	193	193	193	193	193	193	193	2,313	2,313	2,313
Service charges - other	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Rental of facilities and equipment	53	53	53	53	53	53	53	53	53	53	53	53	53	638	659	683
Interest earned - external investments	55	55	55	55	55	55	55	55	55	55	55	55	55	660	726	799
Interest earned - outstanding debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Dividends received	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines	22	22	22	22	22	22	22	22	22	22	22	22	22	50	55	61
Licences and permits	1	0	0	0	0	0	0	0	0	0	0	0	(1)	1	1	-1
Agency services	13	13	13	13	13	13	13	13	13	13	13	13	13	150	165	182
Transfer receipts - operational	23,228	-	-	-	-	23,228	-	-	-	23,228	-	-	-	69,684	73,612	79,763
Other revenue	53	53	53	53	53	53	53	53	53	53	53	53	53	631	609	557
<b>Cash Receipts by Source</b>	<b>27,046</b>	<b>4,681</b>	<b>3,356</b>	<b>2,656</b>	<b>2,656</b>	<b>25,434</b>	<b>2,306</b>	<b>2,256</b>	<b>2,156</b>	<b>25,484</b>	<b>2,306</b>	<b>3,056</b>	<b>4,947</b>	<b>105,683</b>	<b>112,185</b>	<b>122,466</b>
<b>Other Cash Flows by Source</b>																
Transfer receipts - capital	2,785	2,785	2,785	2,785	2,785	2,785	2,785	2,785	2,785	2,785	2,785	2,785	2,785	33,415	32,088	33,861
Contributions recognised - capital & Contributed assets	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/financing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) other non-current receivables	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
<b>Total Cash Receipts by Source</b>	<b>29,830</b>	<b>7,465</b>	<b>6,140</b>	<b>5,440</b>	<b>5,440</b>	<b>28,219</b>	<b>5,090</b>	<b>5,040</b>	<b>4,940</b>	<b>28,269</b>	<b>5,090</b>	<b>5,940</b>	<b>7,732</b>	<b>139,098</b>	<b>144,273</b>	<b>156,317</b>
<b>Cash Payments by Type</b>																
Employee related costs	3,011	3,011	3,011	3,011	3,011	3,011	3,011	3,011	3,011	3,011	3,011	3,011	3,011	36,132	39,781	43,764
Remuneration of councillors	463	463	463	463	463	463	463	463	463	463	463	463	463	5,554	6,110	6,721
Collection costs	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest paid	180	180	180	180	180	180	180	180	180	180	180	180	357	2,340	387	2,340
Bulk purchases - Electricity	1,475	1,475	1,475	1,475	1,475	1,475	1,475	1,475	1,475	1,475	1,475	1,475	1,475	17,701	20,356	23,410
Bulk purchases - Water & Sewer	170	170	170	170	170	170	170	170	170	170	170	170	170	2,055	2,239	2,462
Other materials	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Contracted services	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Grants and subsidies paid - other municipalities	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Grants and subsidies paid - other	438	438	438	438	438	438	438	438	438	438	438	438	438	5,257	4,568	5,474
General expenses	947	947	947	947	947	947	947	947	947	947	947	947	26,243	36,664	39,368	41,524
<b>Cash Payments by Type</b>	<b>5,684</b>	<b>5,684</b>	<b>5,684</b>	<b>5,684</b>	<b>5,684</b>	<b>5,684</b>	<b>5,684</b>	<b>5,684</b>	<b>5,684</b>	<b>5,684</b>	<b>5,684</b>	<b>5,684</b>	<b>32,161</b>	<b>105,683</b>	<b>112,808</b>	<b>125,695</b>
<b>Other Cash Flows/Payments by Type</b>																
Capital assets	3,214	2,964	2,964	2,964	2,964	2,964	2,964	2,964	2,964	2,964	2,964	2,964	5,714	39,571	32,088	33,861
Repayment of borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Cash Flows/Payments	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
<b>Total Cash Payments by Type</b>	<b>9,898</b>	<b>9,648</b>	<b>9,648</b>	<b>9,648</b>	<b>9,648</b>	<b>9,648</b>	<b>9,648</b>	<b>9,648</b>	<b>9,648</b>	<b>9,648</b>	<b>9,648</b>	<b>9,648</b>	<b>37,676</b>	<b>144,254</b>	<b>144,896</b>	<b>159,556</b>
<b>NET INCREASE/DECREASE IN CASH HELD</b>	<b>19,932</b>	<b>(2,183)</b>	<b>(3,508)</b>	<b>(4,208)</b>	<b>(4,208)</b>	<b>18,571</b>	<b>(4,558)</b>	<b>(4,608)</b>	<b>(4,708)</b>	<b>18,621</b>	<b>(4,559)</b>	<b>(3,808)</b>	<b>(30,444)</b>	<b>(5,165)</b>	<b>(623)</b>	<b>(3,240)</b>
Cash/cash equivalents at the monthly/year begin:	19,932	19,932	17,749	14,242	14,242	10,034	28,605	24,047	19,440	14,732	33,353	28,795	24,988	-	(5,156)	(5,779)
Cash/cash equivalents at the monthly/year end:	19,932	17,749	14,242	10,034	10,034	28,605	24,047	19,440	14,732	33,353	28,795	24,988	(5,156)	(5,156)	(5,779)	(9,019)

**FS183 Tswelopele - NOT REQUIRED - municipality does not have entities**

[illegible]



FS183 Tswelopele - Supporting Table SA32 List of external mechanisms

External mechanism  Name of organisation	Yrs/ Mths	Period of agreement 1.	Service provided	Expiry date of service delivery agreement or contract	Monetary value of agreement 2.
		Number			R thousand

References

1. Total agreement period from commencement until end
2. Annual value

FS183 Tswelopele - Supporting Table SA33 Contracts having future budgetary implications

Description	Ref	Preceding Years	Current Year 2011/12	2012/13 Medium Term Revenue & Expenditure Framework			Forecast 2015/16	Forecast 2016/17	Forecast 2017/18	Forecast 2018/19	Forecast 2019/20	Forecast 2020/21	Forecast 2021/22	Total Contract Value
				Budget Year 2012/13	Budget Year +1 2013/14	Budget Year +2 2014/15								
R thousand	1,3	Total	Original Budget				Estimate	Estimate	Estimate	Estimate	Estimate	Estimate	Estimate	Estimate
Parent Municipality:														
Revenue Obligation By Contract	2													
Contract 1														-
Contract 2														-
Contract 3 etc														-
Total Operating Revenue Implication														
Expenditure Obligation By Contract	2													
Contract 1														-
Contract 2														-
Contract 3 etc														-
Total Operating Expenditure Implication														
Capital Expenditure Obligation By Contract	2													
Contract 1														-
Contract 2														-
Contract 3 etc														-
Total Capital Expenditure Implication														
Total Parent Expenditure Implication														
Entities:														
Revenue Obligation By Contract	2													
Contract 1														-
Contract 2														-
Contract 3 etc														-
Total Operating Revenue Implication														
Expenditure Obligation By Contract	2													
Contract 1														-
Contract 2														-
Contract 3 etc														-
Total Operating Expenditure Implication														
Capital Expenditure Obligation By Contract	2													
Contract 1														-
Contract 2														-
Contract 3 etc														-
Total Capital Expenditure Implication														
Total Entity Expenditure Implication														

## References

1. Total Implication for all preceding years to be summed and total stated in 'Preceding Years' column
2. List all contracts with future financial obligations beyond the three years covered by the MTREF (MFMA s.33)

FS183 Tswelopele - Supporting Table SA34a Capital expenditure on new assets by asset class

Description		Ref	2008/9	2009/10	2010/11	Current Year 2011/12			2012/13 Medium Term Revenue & Expenditure Framework		
R thousand		1	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2012/13	Budget Year +1 2013/14	Budget Year +2 2014/15
Capital expenditure on new assets by Asset Class/Sub-class											
Infrastructure			42,537	20,149	20,299	31,905	31,905	31,905	30,515	29,472	26,461
Infrastructure - Road transport			-	1,500	-	-	-	-	8,400	10,600	26,461
Roads, Pavements & Bridges			-	1,500	-	-	-	-	-	-	-
Storm water			-	-	-	-	-	-	8,400	10,600	26,461
Infrastructure - Electricity			707	-	-	-	-	-	400	-	-
Generation			-	-	-	-	-	-	-	-	-
Transmission & Reticulation			707	-	-	-	-	-	400	-	-
Street Lighting			-	-	-	-	-	-	-	-	-
Infrastructure - Water			18,322	-	-	-	-	-	500	-	-
Dams & Reservoirs			18,322	-	-	-	-	-	-	-	-
Water purification			-	-	-	-	-	-	-	-	-
Reticulation			-	-	-	-	-	-	500	-	-
Infrastructure - Sanitation			23,508	18,649	20,299	31,905	31,905	31,905	21,215	18,872	-
Reticulation			-	-	-	-	-	-	-	-	-
Sewerage purification			23,508	18,649	20,299	31,905	31,905	31,905	21,215	18,872	-
Infrastructure - Other			-	-	-	-	-	-	-	-	-
Waste Management			-	-	-	-	-	-	-	-	-
Transportation			-	-	-	-	-	-	-	-	-
Gas			-	-	-	-	-	-	-	-	-
Other			-	-	-	-	-	-	-	-	-
Community			-	-	-	-	-	-	4,756	2,616	7,400
Parks & gardens			-	-	-	-	-	-	-	-	-
Sportsfields & stadia			-	-	-	-	-	-	3,000	-	5,000
Swimming pools			-	-	-	-	-	-	-	-	-
Community halls			-	-	-	-	-	-	116	-	-
Libraries			-	-	-	-	-	-	-	-	-
Recreational facilities			-	-	-	-	-	-	-	-	-
Fire, safety & emergency			-	-	-	-	-	-	-	-	-
Security and policing			-	-	-	-	-	-	-	-	-
Buses			-	-	-	-	-	-	-	-	-
Clinics			-	-	-	-	-	-	-	-	-
Museums & Art Galleries			-	-	-	-	-	-	-	-	-
Cemeteries			-	-	-	-	-	-	-	-	-
Social rental housing			-	-	-	-	-	-	1,640	2,616	2,400
Other			-	-	-	-	-	-	-	-	-
Heritage assets			-	-	-	-	-	-	-	-	-
Buildings			-	-	-	-	-	-	-	-	-
Other			-	-	-	-	-	-	-	-	-
Investment properties			-	-	-	-	-	-	-	-	-
Housing development			-	-	-	-	-	-	-	-	-
Other			-	-	-	-	-	-	-	-	-
Other assets			2,823	-	-	-	-	-	300	-	-
General vehicles			267	-	-	-	-	-	-	-	-
Specialised vehicles			-	-	-	-	-	-	-	-	-
Plant & equipment			-	-	-	-	-	-	-	-	-
Computers - hardware/equipment			150	-	-	-	-	-	300	-	-
Furniture and other office equipment			1,805	-	-	-	-	-	-	-	-
Abattoirs			-	-	-	-	-	-	-	-	-
Markets			-	-	-	-	-	-	-	-	-
Civic Land and Buildings			-	-	-	-	-	-	-	-	-
Other Buildings			-	-	-	-	-	-	-	-	-
Other Land			523	-	-	-	-	-	-	-	-
Surplus Assets - (Investment or inventory)			-	-	-	-	-	-	-	-	-
Other			58	-	-	-	-	-	-	-	-
Agricultural assets			-	-	-	-	-	-	-	-	-
List sub-class			-	-	-	-	-	-	-	-	-
Biological assets			-	-	-	-	-	-	-	-	-
List sub-class			-	-	-	-	-	-	-	-	-
Intangibles			-	-	-	-	-	-	-	-	-
Computers - software & programming			-	-	-	-	-	-	-	-	-
Other (list sub-class)			-	-	-	-	-	-	-	-	-
Total Capital Expenditure on new assets		1	45,360	20,149	20,299	31,905	31,905	31,905	35,571	32,088	33,861
Specialised vehicles			138	-	-	-	-	-	-	-	-
Refuse			138	-	-	-	-	-	-	-	-
Fire			-	-	-	-	-	-	-	-	-
Conservancy			-	-	-	-	-	-	-	-	-
Ambulances			-	-	-	-	-	-	-	-	-

**References**

1. Total Capital Expenditure on new assets (SA34a) plus Total Capital Expenditure on renewal of existing assets (SA34b) must reconcile to total capital expenditure in Budgeted Capital Expenditure
2. Airports, Car Parks, Bus Terminals and Taxi Ranks
3. For example - technology backbones (e.g. fibre optic, WIFI infrastructure) for economic development purposes
4. Work-in-progress/under construction to be budgeted under the respective item
5. Infrastructure includes 'land and buildings required' by that infrastructure and vehicles/plant & equipment used by the service generated by that infrastructure
6. Donated/contributed & leased assets to be included within the respective sub-class



Description	Ref	2008/9	2009/10	2010/11	Current Year 2011/12			2012/13 Medium Term Revenue & Expenditure Framework		
R thousand	1	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2012/13	Budget Year +1 2013/14	Budget Year +2 2014/15
<b>Repairs and maintenance expenditure by Asset Class/Sub-class</b>										
<b>Infrastructure</b>		9,589	3,143	3,550	3,635	3,635	3,635	6,485	7,105	7,710
Infrastructure - Road Transport		1,172	1,050	1,350	1,422	1,422	1,422	2,450	2,695	2,985
Roads, Pavements & Bridges		1,172	1,050	1,350	1,422	1,422	1,422	2,450	2,695	2,985
Storm water		-	-	-	-	-	-	-	-	-
Infrastructure - Electricity		7,652	1,218	1,285	1,385	1,385	1,385	1,850	2,035	2,239
Generation		-	-	-	-	-	-	-	-	-
Transmission & Reticalation		7,652	1,218	1,285	1,385	1,385	1,385	1,850	2,035	2,239
Street Lighting		-	-	-	-	-	-	-	-	-
Infrastructure - Water		395	405	355	242	242	242	645	705	705
Dams & Reservoirs		-	-	-	-	-	-	-	-	-
Water purification		-	-	-	-	-	-	-	-	-
Reticalation		335	405	365	242	242	242	645	705	705
Infrastructure - Sanitation		300	320	340	390	390	390	1,200	1,320	1,452
Reticalation		-	-	-	-	-	-	-	-	-
Sewerage purification		300	320	340	390	390	390	1,200	1,320	1,452
Infrastructure - Other		130	150	180	196	196	196	350	350	350
Waste Management		130	150	180	196	196	196	350	350	350
Transportation		-	-	-	-	-	-	-	-	-
Gas		-	-	-	-	-	-	-	-	-
Other		-	-	-	-	-	-	-	-	-
<b>Community</b>		135	169	239	459	459	459	1,467	1,541	1,692
Parks & gardens		-	-	-	69	69	69	130	143	157
Sportsfields & stadia		1	1	1	77	77	77	108	116	130
Swimming pools		-	-	-	-	-	-	-	-	-
Community halls		110	130	200	173	173	173	300	330	363
Libraries		-	-	-	-	-	-	-	-	-
Recreational facilities		-	-	-	-	-	-	-	-	-
Fire, safety & emergency		-	-	-	15	15	15	11	12	13
Security and policing		-	-	-	-	-	-	11	12	13
Buses		-	-	-	-	-	-	-	-	-
Clinics		-	-	-	-	-	-	-	-	-
Museums & Art Galleries		-	-	-	-	-	-	-	-	-
Cemeteries		-	-	-	-	-	-	-	-	-
Social rental housing		-	-	-	-	-	-	-	-	-
Other		24	36	38	125	125	125	908	925	1,015
<b>Heritage assets</b>		-	-	-	-	-	-	-	-	-
Buildings		-	-	-	-	-	-	-	-	-
Other		-	-	-	-	-	-	-	-	-
<b>Investment properties</b>		-	-	-	-	-	-	-	-	-
Housing development		-	-	-	-	-	-	-	-	-
Other		-	-	-	-	-	-	-	-	-
<b>Other assets</b>		-	-	-	-	-	-	-	-	-
General vehicles		-	-	-	-	-	-	-	-	-
Specialised vehicles		-	-	-	-	-	-	-	-	-
Plant & equipment		-	-	-	-	-	-	-	-	-
Computers - hardware/equipment		-	-	-	-	-	-	-	-	-
Furniture and other office equipment		-	-	-	-	-	-	-	-	-
Abattoirs		-	-	-	-	-	-	-	-	-
Markets		-	-							

**FS183 Tswelopele - Supporting Table SA35 Future financial implications of the capital budget**

Vote Description	Ref	2012/13 Medium Term Revenue & Expenditure Framework			Forecasts			
		Budget Year 2012/13	Budget Year +1 2013/14	Budget Year +2 2014/15	Forecast 2015/16	Forecast 2016/17	Forecast 2017/18	Present value
<b>R thousand</b>								
<b>Capital expenditure</b>	<b>1</b>							
Vote1 - EXECUTIVE & COUNCIL		-	-	-				
Vote2 - BUDGET AND TREASURY OFFICE		300	-	-				
Vote3 - COMMUNITY & SOCIAL SERVICES		1,756	2,616	2,400				
Vote4 - PUBLIC SAFETY		-	-	-				
Vote5 - SPORT & RECREATION		3,000	-	5,000				
Vote6 - WASTE MANAGEMENT		-	-	-				
Vote7 - WASTE WATER MANAGEMENT		21,215	18,872	-				
Vote8 - ROAD TRANSPORT		8,400	10,600	26,461				
Vote 10 - ELECTRICITY		400	-	-				
Vote 9 - WATER		500	-	-				
VOTE 11 - CORPORATE SERVICES		-	-	-				
Example 12 - Vote12		-	-	-				
Example 13 - Vote13		-	-	-				
Example 14 - Vote14		-	-	-				
Example 15 - Vote15		-	-	-				
List entity summary if applicable								
<b>Total Capital Expenditure</b>		<b>35,571</b>	<b>32,088</b>	<b>33,861</b>	-	-	-	-
<b>Future operational costs by vote</b>	<b>2</b>							
Vote1 - EXECUTIVE & COUNCIL								
Vote2 - BUDGET AND TREASURY OFFICE								
Vote3 - COMMUNITY & SOCIAL SERVICES								
Vote4 - PUBLIC SAFETY								
Vote5 - SPORT & RECREATION								
Vote6 - WASTE MANAGEMENT								
Vote7 - WASTE WATER MANAGEMENT								
Vote8 - ROAD TRANSPORT								
Vote 10 - ELECTRICITY								
Vote 9 - WATER								
VOTE 11 - CORPORATE SERVICES								
Example 12 - Vote12								
Example 13 - Vote13								
Example 14 - Vote14								
Example 15 - Vote15								
List entity summary if applicable								
<b>Total future operational costs</b>		-	-	-	-	-	-	-
<b>Future revenue by source</b>	<b>3</b>							
Property rates								
Property rates - penalties & collection charges								
Service charges - electricity revenue								
Service charges - water revenue								
Service charges - sanitation revenue								
Service charges - refuse revenue								
Service charges - other								
Rental of facilities and equipment								
List other revenues sources if applicable								
List entity summary if applicable								
<b>Total future revenue</b>		-	-	-	-	-	-	-
<b>Net Financial Implications</b>		<b>35,571</b>	<b>32,088</b>	<b>33,861</b>	-	-	-	-

**References**

1. Summarise the total capital cost until capital project is operational (MFMA s19(2)(a))
2. Summary of future operational costs from when projects operational (present value until the end of each asset's useful life) (MFMA s19(2)(b))
3. Summarise the future revenue from when projects are operational, including municipal tax and tariff implications, (present value until the end of asset's useful life)

FS183 Tswelopele - Supporting Table SA36 Detailed capital budget

Municipal Vote/Capital project	Ref	Program/Project description	Project number	IDP Goal code 3.	Asset Class 4.	Asset Sub-Class 4.	Total Project Estimate	Prior year outcomes		2012/13 Medium Term Revenue & Expenditure Framework			Project information	
								Audited Outcome 2010/11	Current Year 2011/12 Full Year Forecast	Budget Year 2012/13	Budget Year +1 2013/14	Budget Year +2 2014/15	Ward location	New or renewal
Parent municipality: List all capital projects grouped by Municipal Vote	5					Examples								
Finance		Server			Computer Equipment		300	-	-	300	-	-		New
Community		Chairs (400) & Steel tables (40) - Hoopstad/Tikwana			Other Equipment		116	-	-	116	-	-		New
Community Halls														New
Technical services														New
MIG		New Sewerage Treatment Plant, Upgrading of Sewer Treatment			Infrastructure		39,387	-	-	20,515	18,872	-		New
Public Works		Roads and Stormwater			Infrastructure		45,481	-	-	8,400	10,600	26,461		New
Parks and Cemeteries		Slasher & Kudu (Bulfontein & Hoopstad)			Other Machinery & Equipment		140	-	-	1,640	2,616	2,400		New
Water Services		Installation of Water Network for 65. Installation of Water Network			Infrastructure		500	-	-	500	-	-		New
Sewerage		Installation of Sewerage Network for 65. Installation of Sewerage			Infrastructure		700	-	-	700	-	-		New
Electricity		Installation of Electrical Network for 65. Installation of Electrical			Infrastructure		400	-	-	400	-	-		New
Department of Sport and Culture		Construction of Sports Fields			Infrastructure		3,000	-	-	3,000	-	5,000		New
Total Capital expenditure	1									35,571	32,088	33,881		
Entities: List all capital projects grouped by Entity														
Entity A		Water project A												
Entity B		Electricity project B												
Total Capital expenditure	2													

References

1. Must reconcile with Budgeted Capital Expenditure
2. Must reconcile with table A34
3. As per Table A6
4. As per Table 34

FS183 Tswelopele - Supporting Table SA37 Projects delayed from previous financial year/s

Municipal Vote/Capital project	Project name	Project number	Asset Class 3.	Asset Sub-Class 3.	Previous target year to complete	Current Year 2011/12			2012/13 Medium Term Revenue & Expenditure Framework		
						Original Budget	Full Year Forecast	Budget Year 2012/13	Budget Year 2013/14	Budget Year +1 2014/15	Budget Year +2 2014/15
R thousand					Year						
Parent municipality:											
List all capital projects grouped by Municipal Vote											
N/A	N/A		Examples N/A	Examples N/A							
Entities:											
List all capital projects grouped by Municipal Entity											
Entity Name											
Project name											

References

1. List all projects with planned completion dates in current year that have been re-budgeted in the MTREF
2. Refer MFMA s30
3. Asset category and sub-category must be selected from Table A34



# **QUALITY CERIFICATE**

## **TSWELOPELE LOCAL MUNICIPALITY**

I ....., municipal manager of **TSWELOPELE LOCAL MUNICIPALITY (FS 183)**, hereby certify that the annual budget and supporting documentation have been prepared in accordance with the Municipal Finance Management Act and the regulations made under the act, and that the annual budget and supporting documents are consistent with the integrated development plan of the municipality.

Print name: \_\_\_\_\_

Municipal Manager of Tswelopele Local Municipality (FS 183)

Signature: \_\_\_\_\_